FI$Cal Year-End Training Session II

Presented by Department of Finance
June 2019

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Course Objective

Provide FI$Cal departments with tools to understand concepts to complete Year End Financial Reports.

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FI$Cal Training

The Department of Finance provides Training Classes and eLearning courses to assist state departments using the Financial Information System for California (FI$Cal).

Please send your feedback, comments and questions regarding this web page and training to fscuhotline@dof.ca.gov (e-mail).

Subscribe For e-mail notification of updates to FI$Cal Training Classes and eLearning Courses.

Training Classes

- Year-End Training – Session I (June 2018) (.pdf)
- Accounting Overview Training (March 2018) (.pdf)
  - Overview Training Handouts (March 2018) (.pdf)
- Month End Training (October 2018) (.pdf)
  - Month End Training Handouts (October 2018) (.pdf)
  - SCO Agency Recon Template (revised May 2018) (.xls)
  - PFA Template (revised May 2018) (.xls)
- Plan of Financial Adjustment and SCO/Agency Reconciliation Training (February 2016) (.pdf)
- Plan of Financial Adjustment and SCO/Agency Reconciliation Training (February 2016) *(audio file)*

Upcoming Training

Please check back in spring of 2019 for upcoming training.

eLearning Courses

We are currently reviewing and updating the eLearning Courses to reflect the Milestone 3 functionalities. We will post the updated courses as soon as they become available.

- Click here for eLearning Revision Summary (.pdf)

General Ledger (GL)

Accounts Receivable (AR)

Accounts Payable (AP)

Cross Module Process (XM)

Month-End (ME)

Year End (YE)

Reports and Queries (RQ)

Year End Financial Reports

Deadlines (Budget Letter 19-05)

- July 31, 2019 – General Fund/Feeder Funds
- August 20, 2019 – All Other Funds
- September 3, 2019 - GAAP Information
- September 16, 2019 – Material Revisions
- October 1, 2019 – Independently Audited

Run the Year End Close Process before preparing Reports:

- Job Aid FI$Cal 258 – Running the Year End Close Process.
- Follow steps in the spreadsheet for Year End Close activities – Period 12, Period 998 = FM13, Modified Accrual Ledger, and Budgetary Legal Ledger.
- Complete the Final (998) SCO/Agency Reconciliation Worksheet and PFA Reconciliation.

Job Aid FI$Cal 258:

FI$Cal.258 Running the Year End Close Process Job Aid Fiscal Year 2017-2018 (Period 12 & 998)								
Series	Task	Subtask	Responsible Party	Activity	Begin	End	Complete	
1				*Subsystem Closing*				
	1.8			*Review period 12 transactions*				
	1.9			*Review or Resolve Unprocessed Transactions*				
		1.15.2	Depts	Execute Allocation process (No Output)	7/11	7/11		
		1.15.3	Depts	Review Allocation Results	7/12	7/12		
2				*GL Closing*				
	2.1			*Close Subsystems in period 12*				
		2.1.1	FSC (SCO)	Close the AR module following the GL schedule	7/12	7/12		
		2.1.2	FSC (SCO)	Close the BI module following the GL schedule	7/12	7/12		
	2.2		Depts	Run Allocation Process in period 12	7/12	7/12		
3				*Post Closing*				
	3.1		Depts	Perform Agency reconciliation	7/17	7/20		A
	3.2		Depts	Prepare PFA	7/17	7/18		
	3.3		Depts	Prepare Transaction Requests	7/18	7/20		A
	3.4			*Post adjusting entries in period 998 (FM 13)*				
	3.5		Depts	Run Allocation Process (after receiving notification that adjustments to the period 998 allocations have been completed)	7/18	7/20		
	3.6			*Review and post allocation journals*				
	3.7			*Close Accounting Period 998 (FM 13)*				
	3.8			*Budgetary Legal Basis Ledger*				
	3.9			*Create Year End Reports not submitted to SCO*				
	3.10			*Submit Reports to SCO for General Fund, Feeder Funds, and Economic Uncertainty Funds*				

Why do we have to prepare Year-end Reports?

- Departments send their accruals and adjustments to SCO for entry in the Reporting System. This brings SCO records in agreement with their Year-End records, both including accruals. SCO uses the information to prepare the Comprehensive Annual Financial Report (CAFR).

List of Required Year-End Financial Reports

No.	Year-End Report	Std. Form or FI$Cal Report	Governmental Cost Funds & Bond Funds c/	Non-Governmental Cost Funds c/	Report Distribution d/ n/			SAM Section
					SCO	STO	DOF	
1	Report of Accruals to Controller's Accounts	571	X		X			7952
2	Accrual Worksheet	a/	X		X			7953
3	Adjustments to Controller's Accounts	576	X	X	X			7955
4	Final Statement of Revenue (includes reconciliation with Controller's Accounts)	b/	X		X			7956
5	Final Reconciliation of Controller's Accounts with Final Budget Report	573	X		X			7957
6	Final Budget Report g/	b/	X h/	X				7961
7	Pre-Closing Trial Balance f/	b/	X	X	X			7962
8	Post-Closing Trial Balance f/	b/	X	X	X			7962
9	Analysis of Change in Fund Balance (Statement of Operations)	b/		X	X			7963
10	Analysis and Reconciliation of Revolving Fund Accountability g/	a/	X	X				7965
11	Reconciliation of General Checking Account g/	a/	X	X				7967
13	Report of Expenditures of Federal Funds i/	b/		X	X		X	7974
14	Report of Bank and/or Savings and Loan Association Accounts Outside State Treasury l/	445	X	X	X j/	X k/		7975
15	Reconciliation of Agency Accounts with Transactions per State Controller	a/	X		X			7976
18	Statement of Changes in Capital Assets	b/	X	X	X			7977
19	Statement of Capital Assets l/	b/	X	X	X			7978
20	Statement of Financial Condition	b/		X	X			7979
22	Statement of Contingent Liabilities	a/	X	X e/	X			7980
N/A	Due To/From Other Funds/Appropriations Supplementary Information Form	m/	X	X	X			N/A
N/A	Material Variance Explanation Form	m/	X	X	X			N/A

Year End Financial Reports in FI$Cal

System Generated	Manually Prepared
Report 4	Report 1 *
Report 6	Report 2
Report 7	Report 3
Report 8	Report 5 *
Report 9	Report 15
Report 13	
Report 18	Other Special Reports:
Report 19	Report 14 (System Generated)
Report 20	Report 22
Due To/Due From	
Subsidiaries on File	

* SCO's Input Document

Memorandum

Example 1
Governmental Cost Fund Manual Reports

Date:

State Controller's Office
State Accounting and Reporting Division
3301 "C" Street, Suite 700
Sacramento, CA 95816

Governmental Accounting Advisory Board (1234)
Prepared by: Department of XYZ (7890)
123 Elm Street
Sacramento, CA 95816
Mr./Ms. I. M. Director, IMD@gaab.ca.gov
Mr./Ms. I. M. Chief of Accounting, IMCOA@gaab.ca.gov

Insert your department name and number. If you prepare reports for a department other than your own, ensure the accuracy of the information. The four-digit agency code will be used to log the reports in as received.

CERTIFICATION OF YEAR-END FINANCIAL REPORTS

The following financial reports for the fiscal year ended June 30, 20XX are enclosed:

GENERAL FUND (0001)

Report	Description
1	Report of Accruals to Controller's Accounts
2	Accrual Worksheet
3	Adjustments to Controller's Accounts – no activity to report
4	Statement of Revenue
5	Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
15	Reconciliation of Agency Accounts with Transactions per State Controller

If there is no activity

SPECIAL REPORTS

Report	Description
14	Report of Accounts Outside the State Treasury – submitted with fund XXXX
18	Statement of Changes in Capital Assets Group of Accounts
19	Statement of Capital Assets Group of Accounts – submitted with fund XXXX
22	Statement of Contingent Liabilities – no activity to report

SUPPLEMENTAL FORMS

- Due To/From Other Funds/Appropriations Supplemental Form
- Material Variance Explanation Form

Contact Person: Bud G. Tary
Phone No: (916) 555-1234
Email: Bud.G.Tary@gaab.ca.gov

I certify (or declare) under penalty of perjury that the data on the attached statements 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 [Month], 20XX, at [City], California.

Signature of Officer/Name and Title of Officer

Report 2

Accrual Worksheet

Report 2 - Accrual Worksheet

- Report 2 is the supporting worksheet for Report 1
- Complete Report 2 <u>BEFORE</u> Report 1

Accrual Worksheet - Year End Report 2

Purpose	Report 2, Accrual Worksheet is the **first worksheet** to be completed. It provides departments with a uniform and systematic method of compiling year-end accruals. It is the supporting worksheet for Report 1, Report of Accruals to Controller's Office.
Reference Documents	✶ Job Aid FI$Cal.251 – Year End Report 2-Accrual Worksheet 1.0 ✶ Final (998) SCO/Agency Reconciliation Worksheet ✶ Post-Closing Trial Balance, Report 8 ✶ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal) ✶ SAM Section 7953 ✶ Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page) ✶ Manual Year-End Report Checklist for FI$Cal Departments
How to Prepare	The Report of Accrual Worksheet is a manual process: A. **Final** SCO/Agency Reconciliation Worksheet B. Post-Closing Trial Balance **Note:** Column totals record Real Accounts general ledger account activity. Line or row total record Nominal general ledger account activity.

Steps to Prepare	The steps to prepare the Accrual Worksheet are: ✶ List all SCO detail accounts (Account Type D, F, and T) for current year and prior year appropriations. Also list any current year revenues detail accounts (Type R) that have accruals to report. ✶ For each detail account listed on the Accrual Worksheet, enter the accrual amounts into the proper GL column on the Accrual Worksheet from the Final (998) SCO/Agency Reconciliation Worksheet. See sample copy of the Final SCO/Agency Reconciliation worksheet with the reference numbers that correspond with the reference numbers on the Accrual Worksheet. ✶ For any GL account not listed in the Accrual Worksheet, use a blank column, a preprinted column that will not otherwise be used, or combine the account with a similar preprinted account. ✶ Do not show Adjustments to SCO Accounts on the Accrual Worksheet. Adjustments to SCO Accounts are included on Report 3.

Reference Guide-Report 2

Includes year-end accruals pursuant to State Administrative Manual.

ACCRUAL WORKSHEET

Agency:

Fund:

June 30, 2019

ACCOUNTS REFER TO THE STATE ADMINISTRATIVE MANUAL OR SUPPLEMENTAL INSTRUCTIONS	GENERAL CASH 1110	REVOLVING FUND CASH 1130	CASH ON HAND IN AGENCY 1190	ACCOUNTS RECEIVABLE ABATE-MENTS 1311	ACCOUNTS RECEIVABLE REIMB 1312	ACCOUNTS RECEIVABLE OTHER 1315 1380 1319	DUE FROM OTHER FUNDS 1410 1420	DUE FROM OTHER GOV 1500	EXPENSE ADVANCES 1710	PREPAYMENTS TO OTHER FUNDS 1730	ACCOUNTS PAYABLE 3010	DUE TO OTHER FUND/APP 3110	DUE TO LOCAL GOV 3220 3290	DEFERRED CREDITS 1600 3400 3730 5330	NET TOTAL ACCRUALS PER AGENCY
APPROPRIATION-State Ops CURRENT YEAR, Item 9990-001-0001															
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
															0.00
APPROPRIATION-State Ops PRIOR YEAR, Item 9990-001-0001															
Misc Accounts															
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													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

Accrual amounts are picked up from SCO/Agency Reconciliation and post under appropriate column-**opposite sign**.

GL 1130 For ORF-Cat 97, show amount of advance (Bal Per SCO), **same sign.**

GL 1730 For Prepayments Categories 96, 98 show amount of advance (Bal Per SCO), **same sign.**

GL 3010 is the total of accounts payable and accrued payables on SCO reconciliations. Enter **opposite sign.**

Calculate total for each line (SCO acct).

Other items on Cat 97 reconciliation represent A-2 entries which are posted to the ORF Adjustment Line.

***Instructions for Misc. Accounts:**

Sales Tax- Report 8 Subsidiaries on File, GL 3114 Due to Retail Sales Tax Fund (Debit in GL 1110, Credit in GL 3114).
Uncleared Collections- Report 8 GL 3730 (Debit in GL 1110, Credit in Deferred Credits Column).
Provision for Deferred A/R's- Report 8 Subsidiaries on File GL 1600 (Debit in Offsetting A/R Acct, Credit in Deferred Credits).
Advance Collections- Report 8 GL 3410/3420, only include amounts not remitted to SCO (Dr. 1110. Cr. Deferred Credits).
Prepayments to ARF- Report 8 Subsidiaries on File, GL 1730, Fund 0602 (Debit in GL 1730, Credit in GL 5330 in Deferred Credits

All column totals must agree with GLs per Report 8 Post-Closing TB, **same sign**

Net A-2 Entries posted to the ORF Adjustments Line with a credit in the GL 1130 column.

Line totals for Misc. Accts must net to zero.

ORF Adjustments Line must net to zero.

For Shared Funds Must = Post-Closing Fund Bal. (GL 5570), **opposite sign**.
For Non-Shared Funds = Net of GLs 5530, 1140, 1210, 3400 (receipted by SCO), **opposite sign**.

SCO Account Types

T	DESCRIPTION	NORMAL BALANCE
D	Disbursement	Credit
F	Reimbursement	Debit
R	Revenue	Debit
T	Transfer From	Credit

Year – End Report No. 2

DEPARTMENT OF TRAINING (1234)
TRAINING SUPPORT FUND (4321)
REPORT NO. 2 ACCRUAL WORKSHEET
JUNE 30, 2019

REPORT NO. 2

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS	General Cash	Revolving Fund Cash	Cash on Hand in Agency	Accounts Receivable			Due From Other Funds/Appns	Expense Advances	Prepayments To Other Funds/Appns	Accounts Payable	Due to Other Funds/Appns	Due to Local Gov't /Other Gov't Ent	Def Credits	NET TOTAL ACCRUALS PER AGENCY
				Abatements	Reimb	Other								
	1110	1130	1190	1311	1312	1315/1319	1400	1710	1730	3010	3110	3220/3290	1600/3730	
													3400/5330	
CROSSWALK	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 29/18 Item 1234-001-4321														
Program 10 - Annual Financial Plan										(326,412.43)	(3,484,374.34)			(3,810,786.77)
Program 15 - Statewide Systems Dev.										(14,199.31)	(2,102,882.36)			(2,117,081.67)
Program 20 - Program and Inf. System										(95,184.09)	(1,416,139.23)	(395.27)		(1,511,718.59)
Program 30 - Supportive Data											(1,016,205.95)			(1,070,953.06)
Program 32 - DOJ Legal Services											(73,958.92)			(73,958.92)
Program 37 - Local Government Unit											(1,489,188.60)			(1,947,983.36)
Program 40-01 - Administration											(1,480,269.74)			(1,541,657.77)
Program 40-02 - Distributed Admin.														1,541,657.77
Program 99 - Clearing Account											(28,924.52)			9,524,369.29
Category 90 10 Reimbursements														351,005.01
Category 90 15 Reimbursements							564,833.46							564,833.46
Category 90 20 Reimbursements					2,205.00		467,789.41							469,994.41
Category 90 30 Reimbursements							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 501/18 Item 1234-501-4321														
Program 10 - Annual Financial Plan										(44,499.94)	(17,123.52)			(61,623.46)

List data from the SCO Tab Run: Current Year/Prior Year Appropriations

Year – End Report No. 2

DEPARTMENT OF TRAINING (1234) — REPORT NO. 2
TRAINING SUPPORT FUND (4321)
REPORT NO. 2 ACCRUAL WORKSHEET
JUNE 30, 2019

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS	General Cash	Revolving Fund Cash	Cash on Hand in Agency	Accounts Receivable			Due From Other Funds/Appns	Expense Advances	Prepayments To Other Funds/Appns	Accounts Payable	Due to Other Funds/Appns	Due to Local Gov't /Other Gov't Ent	Def Credits	NET TOTAL ACCRUALS PER AGENCY
				Abatements	Reimb	Other								
	1110	1130	1190	1311	1312	1315/1319	1400	1710	1730	3010	3110	3220/3290	1600/3730 3400/5330	
CROSSWALK	1101000	1101200	1100000	1200100	1200050	1380	1240000/1240100	1301100	1309200	2000000/2000100	2010000/2011000	2021000/2024000		
CHAPTER 14/17														
Item 1234-001-4321														
Program 10 - Annual Financial Plan										(160.36)	(1,788.05)			(1,948.41)
Program 15 - Statewide Systems Dev.														0.00
Program 20 - Program and Inf. System										(26.35)	(291.28)			(317.63)
Program 30 - Supportive Data							511.53			(2,859.57)				(2,348.04)
Program 32 - DOJ Legal Services														0.00
Program 37 - Local Government Unit							444.67			(21.02)				423.65
Program 40 01 - Administration							3,635.75			(16.65)				3,619.10
Program 40 02 - Distributed Admin.										16.65	(3,635.75)			(3,619.10)
Program 99 - Clearing Account											(463.56)			1,601.91
Category 90 Reimbursements														0.00
REVENUE 2018/19														
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)	0.00
Prepayments to ARF													(450,000.00)	0.00
Reimb. Collected In Advance														0.00
Sub-Total	90.00	200,000.00										(395.27)	(450,540.93)	1,370,687.17
Revolving Fund Adjustment - 2.1		(11,710.86)												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
	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

Revenue/Miscellaneous Accounts are listed at the bottom

Subtotal line
Revolving Fund Adjustment line
Total for each column

DEPARTMENT OF TRAINING (1234)
TRAINING SUPPORT FUND (4321)
REPORT NO. 2 ACCRUAL WORKSHEET
JUNE 30, 2019

REPORT NO. 2

	ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS	General Cash	Revolving Fund Cash	Cash on Hand in Agency	Accounts Receivable Abatements	Accounts Receivable Reimb	Accounts Receivable Other	Due From Other Funds/Appns	Expense Advances	Prepayments To Other Funds/Appns	Accounts Payable	Due to Other Funds/Appns	Due to Local Gov't /Other Gov't Ent	Def Credits	NET TOTAL ACCRUALS PER AGENCY
		1110	1130	1190	1311	1312	1315/1319	1400	1710	1730	3010	3110	3220/3290	1600/3730 3400/5330	
	CROSSWALK	1101000	1101200	1100000	1200100	1200050	1380	1240000/1240100	1301100	1309200	2000000/2000100	2010000/2011000	2021000/2024000		
40	CHAPTER 14/17														
41	Item 1234-001-4321														
42	Program 10 - Annual Financial Plan										(160.36)	(1,788.05)			(1,948.41)
43	Program 15 - Statewide Systems Dev.														0.00
44	Program 20 - Program and Inf. System										(26.35)	(291.28)			(317.63)
45	Program 30 - Supportive Data							511.53			(2,859.57)				(2,348.04)
46	Program 32 - DOJ Legal Services														0.00
47	Program 37 - Local Government Unit							444.67			(21.02)				423.65
48	Program 40 01 - Administration							3,635.75			(16.65)				3,619.10
49	Program 40 02 - Distributed Admin.										16.65	(3,635.75)			(3,619.10)
50	Program 99 - Clearing Account				942.34			1,123.13				(463.56)			1,601.91
51	Category 90 Reimbursements														0.00
55	REVENUE 2018/19														
56	161000 - Escheat-Checks, Warrants														0.00
57	161400 - Miscellaneous Revenue														200.00
60	MISC. ACCOUNTS														
61	Uncleared Collections	90.00												(90.00)	0.00
62	Provisions for Deferred Receivables													(450.93)	0.00
63	Prepayments to ARF													(450,000.00)	0.00
64	Reimb. Collected In Advance														0.00
65	Sub-Total	90.00	200,000.00										(395.27)	(450,540.93)	1,370,687.17
66	Revolving Fund Adjustment - 2.1		(11,710.86)	100.00					636.42		10,974.44				0.00
67	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
68		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

Line totals for Miscellaneous Accounts must net to zero.

All column totals must agree with Report 8 Post-Closing Trial Balance (same sign)

How to Validate:

- Each column total must equal with the GL account on the Report 8 (Post-Closing Trial Balance)
- For Shared Funds, the total of “Net Total Accruals Per Agency” should equal the balance in GL 5570 – Fund Balance Clearing on the Report 8.
- For Non-shared Funds, GL 1140 + GL 5530
- Ensure the Miscellaneous Accounts and ORF Adjustment lines must each net to zero.

Validate - each column total must equal with the GL accounts on the Report 8:

DEPARTMENT OF TRAINING (1234)
TRAINING SUPPORT FUND (4321)
REPORT NO. 2 ACCRUAL WORKSHEET
JUNE 30, 2019

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS	General Cash	Revolving Fund Cash	Cash on Hand in Agency	Accounts Receivable			Due From Other Funds/Appns	Expense Advances	Pr
				Abatements	Reimb	Other			Fu
	1110	1130	1190	1311	1312	1315/1319	1400	1710	
CROSSWALK	1101000	1101200	1100000	1200100	1200050	1380	1240000/1240100	1301100	
REVENUE 2018/19									
161000 - Escheat-Checks, Warrants									
161400 - Miscellaneous Revenue							200.00		
MISC. ACCOUNTS									
Uncleared Collections	90.00								
Provisions for Deferred Receivables						450.93			
Prepayments to ARF									4
Reimb. Collected In Advance									
Sub-Total	90.00	200,000.00	0.00	10,201.06	2,205.00	450.93	13,720,856.79	0.00	4
Revolving Fund Adjustment - 2.1		(11,710.86)	100.00					636.42	
TOTAL	90.00	188,289.14	100.00	10,201.06	2,205.00	450.93	13,720,856.79	636.42	4
Report 8 total amount	*3.1*	*3.2*	*3.3*	*3.4*	*3.5*	*3.6*	*3.7*	*3.8*	

REPORT 8 - POST-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 4321
Fiscal Year 2018 - 19
As of 06/30/2019

Business	1234 - Department of Training	Report ID:	RPTGL069
Fund:	4321 - Training Support Fund	Run Date:	8/9/2019
Subfund:		Run Time:	17:33:04
		Adjustment	998

ACCOUNT	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

Validate - each column total must equal with the GL accounts on the Report 8:

REPORT NO. 2

:T

Prepayments To Other Funds/Appns 1730 1309200	Accounts Payable 3010 2000000/2000100	Due to Other Funds/Appns 3110 2010000/2011000	Due to Local Gov't Other Gov't Ent 3220/3290 2021000/2024000	Def Credits 1600/3730 3400/5330	NET TOTAL ACCRUALS PER AGENCY
					0.00
					200.00
				(90.00)	0.00
				(450.93)	0.00
450,000.00				(450,000.00)	0.00
					0.00
498,705.76	(1,495,640.35)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
	10,974.44				0.00
498,705.76	(1,484,665.91)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
3.9	3.10	3.11	3.12	3.13	=GL5570-GL3420

REPORT 8 - POST-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 4321
Fiscal Year 2018 - 19
As of 06/30/2019

Business	1234 - Department of Training	Report ID:	RPTGL069
Fund:	4321 - Training Support Fund	Run Date:	8/9/2019
Subfund:		Run Time:	17:33:04
		Adjustment	998

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS	Ref # on Accrual Worksheet Report 2
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		10,950,289.67	
3290	Due to Other Govt Entities		395.27	3.12
3420	Unearned Reimbursements		900,000.00 *	
3730	Uncleared Collections		90.00	3.13
5330	Reserve - Prepaid Items		450,000.00	
5570	Fund Balance - Clearing		470,687.17 *	

Validate - each column total must equal with the GL accounts on the Report 8:

DEPARTMENT OF TRAINING (1234) — REPORT NO. 2

TRAINING SUPPORT FUND (4321)

REPORT NO. 2 ACCRUAL WORKSHEET

JUNE 30, 2019

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS	General Cash 1110	Revolving Fund Cash 1130	Cash on Hand in Agency 1190	Accounts Receivable Abatements 1311	Accounts Receivable Reimb 1312	Accounts Receivable Other 1315/1319	Due From Other Funds/Appns 1400	Expense Advances 1710	Prepayments To Other Funds/Appns 1730	Accounts Payable 3010	Due to Other Funds/Appns 3110	Due to Local Gov't /Other Gov't Ent 3220/3290	Def Credits 1600/3730 3400/5330	NET TOTAL ACCRUALS PER AGENCY
CROSSWALK	1101000	1101200	1100000	1200100	1200050	1380	1240000/1240100	1301100	1309200	2000000/2000100	2010000/2011000	2021000/2024000		
REVENUE 2018/19														
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
Report 8 total amount	*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 8 - POST-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 4321
Fiscal Year 2018 - 19
As of 06/30/2019

Business	1234 - Department of Training	**Report ID:**	RPTGL069
Fund:	4321 - Training Support Fund	**Run Date:**	8/9/2019
Subfund:		**Run Time:**	17:33:04
		Adjustment	998

ACCOUNT	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	3.11
3115	Due to Other Approps-Same Fund		10,950,289.67	
3290	Due to Other Govt Entities		395.27	3.12
3420	Unearned Reimbursements		900,000.00 *	
3730	Uncleared Collections		90.00	3.13
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 and GL 3420 - Unearned Reimbursement equals the Net Total Accruals Per Agency amount on Report 2 $ 1,370,687.17

Accrual Worksheet
Report 2
Exercise

Prepare Report 2, Accrual Worksheet using the following source documents;

- **Final/ SCO Agency Reconciliation Worksheet (Period 998) after PFA and Encumbrance reclassification entries**
- **Post-Closing Trial Balance, Report 8**

<u>Steps:</u>

1. **Enter Accruals for current year appropriations only (yellow shaded cells)**
2. **Reconcile the Column Totals Accrual Worksheet to the Post-Closing Trial Balance, Report 8.**

Steps to prepare Report 2 – use on Final (998) SCO/Agency Reconciliation Worksheet:

SCO/AGENCY RECONCILIATION WORKSHEE FUND: 4321 - TRAINING SUPPORT FUND Period 998 (Final - BLL - Include Encumbrance Reclass) As of June 30, 2019	ACCT TITLE UCM	COA	2017 State Budget Pgm 6770 001 D 10	2018 State Budget Pgm 6770 001 D 10	2018 CLEARING ACCOUNT 001 D 99	FUND 4321 Totals per Trial Balance (Actual sign)	Enter on Accrual Worksheet Report 2
Balance per SCO "tab run" (same sign)			########	(4,637,309.61)	9,525,556.24		
Balances per FI$CAL Agency Recon Report:							
Cash on Hand 2.1	1190	1100000					2.1
General Cash	1110	1101000					
Receivables:							
Accounts Receivable - Abatements 2.2	1311	1200100			(9,258.72)	10,201.06	2.2
Accounts Receivable - Reimbursements 2.3	1312	1200050				2,205.00	2.3
Accounts Receivable - Revenue	1313	1200000				0.00	
Due from Other Funds 2.4	1410	1240000			(599,728.20)	2,451,007.33	2.4
Due from Other Appropriations 2.5	1420	1240100			(9,443,042.30)	11,269,849.46	2.5
Expense Advance	1710	1301100				636.42	2.1A
Payables:							
Voucher(s) not paid by SCO (Period 12) 2.6	3010	2000000			3,009.10	(3,217.50)	2.6
Accrued Payables (Period 998 accruals)	3010	2000100		63,808.26	495,726.31	(1,481,448.41)	2.7
Encumbrances 2.7	3010	2000000				0.00	2.7
Encumbrances (BLL-Allocation JNL - Accrued Pay	3010	2000100	160.36	262,604.17			2.7
Due to Other Funds (Period 998 accruals) 2.8	3114	2010000	1,788.05		27,974.52	(164,956.15)	2.8
Encumbrances (BLL-Encumb reclassified to lowe	3115	2011000		23,452.70		(10,950,289.67)	2.9
Due to Other Appropriations (Period 998 accrual	3115	2011000		3,460,921.64	950.00		2.9
Encumbrances -(BLL-Allocation JNL-Due to Oth	3290	2024000				(395.27)	2.10
Other:							

Enter the accrual amounts into the proper UCM-GL column on the Report 2 from the Final (998) SCO/Agency Reconciliation Worksheet:

DEPARTMENT OF TRAINING (1234)
TRAINING SUPPORT FUND (4321)
REPORT NO. 2 ACCRUAL WORKSHEET
JUNE 30, 2019

REPORT NO. 2

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	Accounts Receivable Abatements 1311 1200100	Accounts Receivable Reimb 1312 1200050	Accounts Receivable Other 1315/1319 1380	Due From Other Funds/Appns 1400 1240000/1240100	Expense Advances 1710 1301100	Prepayments To Other Funds/Appns 1730 1309200	Accounts Payable 3010 2000000/2000100	Due to Other Funds/Appns 3110 2010000/2011000	Due to Local Gov't /Other Gov't Ent 3220/3290 2021000/2024000	Def Credits 1600/3730 3400/5330	NET TOTAL ACCRUALS PER AGENCY
From SCO/Agency Recon Wks	2.2	2.3		2.4/2.5	2.1A	2.11	2.6/2.7	2.8/2.9	2.10		
CHAPTER 29/18 Item 1234-001-4321											
Program 10 - Annual Financial Plan							(326,412.43)	(3,484,374.34)			(3,810,786.77)
Program 15 - Statewide Systems Dev.							(14,199.31)	(2,102,882.36)			(2,117,081.67)
Program 20 - Program and Inf. System							(95,184.09)	(1,416,139.23)	(395.27)		(1,511,718.59)
Program 30 - Supportive Data							(54,747.11)	(1,016,205.95)			(1,070,953.06)
Program 32 - DOJ Legal Services								(73,958.92)			(73,958.92)
Program 37 - Local Government Unit							(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 - Distributed Admin.				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				351,005.01							351,005.01
Category 90 15 Reimbursements				564,833.46							564,833.46
Category 90 20 Reimbursements		2,205.00		467,789.41							469,994.41
Category 90 30 Reimbursements				808,273.59							808,273.59
Category 96 SCIF Deposit						6,705.76					6,705.76
Category 97 ORF Advance											200,000.00
Category 98 Advance to SRF - Other						42,000.00					42,000.00
CHAPTER 501/18 Item 1234-501-4321											

Exercise

Log on Computer

Click on: Num Lock(keyboard)

Password: 12345

Click on: Folder from Desktop – YE 20XX

Copy **each Report and rename with your initials**

Due From – GL 1400 (1410+1420)

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period 998 (Final - BLL - Include Encumbrance Reclass) As of June 30, 2019		ACCT TITLE UCM	COA	2018 Distributed Administration Pgm 9900200 001 D 40.02	2018 CLEARING ACCOUNT 001 D 99	2018 Reimburse Pgm 9990/6770 001 F 90.10	2018 Reimburse Pgm 9990/6775 001 F 90.15	2018 Reimburse Pgm 9990/6780 001 F 90.20
Balance per SCO "tab run" (same sign)				1,570,051.89	9,525,556.24	714,516.55	593,217.76	2,795,218.87
Balances per FI$CAL Agency Recon Report:								
Due from Other Funds	2.4	1410	1240000		(599,728.20)	(23,962.15)	(564,833.46)	(454,209.93)
Due from Other Appropriations	2.5	1420	1240100	(1,480,269.74)	(9,443,042.30)	(327,042.86)		(13,579.48)
Expense Advance		1710	1301100					

REPORT NO. 2	DEPARTMENT OF TRAINI	
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	ble Other 1315/1319 1380	Due From Other Funds/Appns 1400 1240000/1240100
From SCO/Agency Recon Wksht		2.4/2.5
CHAPTER 29/18 Item 1234-001-4321		
Program 40-02 - Distributed Admin.		1,480,269.74
Program 99 - Clearing Account		10,042,770.50
Category 90 10 Reimbursements		351,005.01
Category 90 15 Reimbursements		564,833.46
Category 90 20 Reimbursements		467,789.41
Category 90 30 Reimbursements		808,273.59
Category 96 SCIF Deposit		

($599,728.20)	($23,962.15)	($454,209.93)
($9,443,042.30)	($327,042.86)	($13,579.48)
($10,042,770.50)	($351,005.01)	($467,789.41)

CY Accounts Payable GL 3010

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period 998 (Final - BLL - Include Encumbrance Reclass) As of June 30, 2019		ACCT TITLE UCM	ACCT TITLE COA	2018 Donations 4171300 164900	2018 State Budget Pgm 6770 001 D 10	2018 FI$CAL Pgm 6775 001 D 15	2018 State Audit Evaluations Pgm 6780 001 D 20	2018 Statewide Acct Policies, Concul Pgm 6785 001 D 30
Balance per SCO "tab run" (same sign)				(3,500.00)	(4,637,309.61)	(2,145,465.97)	(4,042,727.19)	(1,721,709.93)
Balances per FI$CAL Agency Recon Report:								
Voucher(s) not paid by SCO (Period 12)	2.6	3010	2000000				186.00	22.40
Accrued Payables (Period 998 accruals)		3010	2000100		63,808.26	14,199.31	21,154.46	11,558.01
Encumbrances	2.7	3010	2000000					0.00
Encumbrances (BLL-Allocation JNL - Accrued Payable		3010	2000100		262,604.17		73,843.63	43,166.70
Due to Other Funds (Period 998 accruals)	2.8	3114	2010000				2,451.51	
Encumbrances (BLL-Encumb reclassified to lower level by Dep		3115	2011000		23,452.70		1,459.44	
Due to Other Appropriations (Period 998 accruals + June PFA R		3115	2011000		3,460,921.64	2,102,882.36	1,412,228.28	1,016,205.95

REPORT NO. 2 ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	Prepayments To Other Funds/Appns 1730 1309200	Accounts Payable 3010 2000000/2000100	Due to Other Funds/Appns 3110 2010000/2011000
From SCO/Agency Recon Wksht	*2.11*	*2.6/2.7*	*2.8/2.9*
CHAPTER 29/18 Item 1234-001-4321			
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)
Program 32 - DOJ Legal Services			(73,958.92)

$63,808.26
$262,604.17
$326,412.43

$186.00
$21,154.46
$73,843.63
$95,184.09

$22.40
$11,558.01
$43,166.70
$54,747.11

CY – GL 3110 = 3114+3115

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period 998 (Final - BLL - Include Encumbrance Reclass) As of June 30, 2019	UCM	ACCT TITLE COA	2018 Donations 4171300 164900	2018 State Budget Pgm 6770 001 D 10	2018 FI$CAL Pgm 6775 001 D 15	2018 State Audit Evaluations Pgm 6780 001 D 20	2018 Statewide Acct Policies, Concul Pgm 6785 001 D 30	FUND 4321 Totals per Trial Balance (Actual sign)	Enter on Accrual Worksheet Report 2
Balance per SCO "tab run" (same sign)			(3,500.00)	(4,637,309.61)	(2,145,465.97)	(4,042,727.19)	(1,721,709.93)		
Balances per FI$CAL Agency Recon Report:									
Due to Other Funds (Period 998 accruals) 2.8	3114	2010000				2,451.51		(164,956.15)	2.8
Encumbrances (BLL-Encumb reclassified to lower level by Dep	3115	2011000		23,452.70		1,459.44		(10,950,289.67)	2.9
Due to Other Appropriations (Period 998 accruals + June PFA R	3115	2011000		3,460,921.64	2,102,882.36	1,412,228.28	1,016,205.95		2.9
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000				395.27		(395.27)	2.10

REPORT NO. 2	
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	Due to Other Funds/Appns 3110 2010000/2011000
From SCO/Agency Recon Wksht	*2.8/2.9*
CHAPTER 29/18 Item 1234-001-4321	
Program 10 - Annual Financial Plan	(3,484,374.34)
Program 15 - Statewide Systems Dev.	(2,102,882.36)
Program 20 - Program and Inf. System	(1,416,139.23)
Program 30 - Supportive Data	(1,016,205.95)

	$2,451.51
$23,452.70	$1,459.44
$3,460,921.64	$1,412,228.28
$3,484,374.34	$1,416,139.23

To validate the Total:

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period 998 (Final - BLL - Include Encumbrance Reclass) As of June 30, 2019		ACCT TITLE UCM	ACCT TITLE COA	FUND 4321 Totals per Trial Balance (Actual sign)	Enter on Accrual Worksheet Report 2
Balance per SCO "tab run" (same sign)					
Balances per FI$CAL Agency Recon Report:					
Voucher(s) not paid by SCO (Period 12)	2.6	3010	2000000	(3,217.50)	2.6
Accrued Payables (Period 998 accruals)		3010	2000100	(1,481,448.41)	2.7
Encumbrances	2.7	3010	2000000	0.00	2.7
Encumbrances (BLL-Allocation JNL - Accrued Payable		3010	2000100		2.7
Due to Other Funds (Period 998 accruals)	2.8	3114	2010000	(164,956.15)	2.8
Encumbrances (BLL-Encumb reclassified to lower level by Dep		3115	2011000	(10,950,289.67)	2.9
Due to Other Appropriations (Period 998 accruals + June PFA R		3115	2011000		2.9
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)		3290	2024000	(395.27)	2.10
Other:					

REPORT NO. 2 ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	Accounts Payable 3010 2000000/2000100	Due to Other Funds/Appns 3110 2010000/2011000
Sub-Total	(1,495,640.35)	(11,115,245.82)
Revolving Fund Adjustment - 2.1	10,974.44	
TOTAL	(1,484,665.91)	(11,115,245.82)

($164,956.15)
($10,950,289.67)
($11,115,245.82)

Report 2 v.s. Recon sheet validation:

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period 998 (Final - BLL - Include Encumbrance Reclass) As of June 30, 2019		ACCT TITLE UCM	ACCT TITLE COA	FUND 4321 Totals per Trial Balance (Actual sign)	Enter on Accrual Worksheet Report 2
Balance per SCO "tab run" (same sign)					
Balances per FI$CAL Agency Recon Report:					
Cash on Hand	2.1	1190	1100000		2.1
General Cash		1110	1101000		
Receivables:					
Accounts Receivable - Abatements	2.2	1311	1200100	10,201.06	2.2
Accounts Receivable - Reimbursements	2.3	1312	1200050	2,205.00	2.3
Accounts Receivable - Revenue		1313	1200000	0.00	
Due from Other Funds	2.4	1410	1240000	2,451,007.33	2.4
Due from Other Appropriations	2.5	1420	1240100	11,269,849.46	2.5
Expense Advance		1710	1301100	636.42	2.1A
Payables:					
Voucher(s) not paid by SCO (Period 12)	2.6	3010	2000000	(3,217.50)	2.6
Accrued Payables (Period 998 accruals)		3010	2000100	(1,481,448.41)	2.7
Encumbrances	2.7	3010	2000000	0.00	2.7
Encumbrances (BLL-Allocation JNL - Accrued Payable		3010	2000100		2.7
Due to Other Funds (Period 998 accruals)	2.8	3114	2010000	(164,956.15)	2.8
Encumbrances (BLL-Encumb reclassified to lower level by Dep		3115	2011000	(10,950,289.67)	2.9
Due to Other Appropriations (Period 998 accruals + June PFA R		3115	2011000		2.9
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)		3290	2024000	(395.27)	2.10
Other:					
Advance to SCIF & SRF not posted to Commitment Control (KK)		1730	1309200	48,705.76	2.11

REPORT NO. 2	DEPARTMENT OF TRAINING (1234)								
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS	Accounts Receivable Abatements	Accounts Receivable Reimb	Accounts Receivable Other	Due From Other Funds/Appns	Expense Advances	Prepayments To Other Funds/Appns	Accounts Payable	Due to Other Funds/Appns	e to Local Go Other Gov't En
	1311	1312	1315/1319	1400	1710	1730	3010	3110	3220/3290
CROSSWALK	1200100	1200050	1380	1240000/1240100	1301100	1309200	2000000/2000100	2010000/2011000	021000/2024000
From SCO/Agency Recon Wksht	2.2	2.3		2.4/2.5	2.1A	2.11	2.6/2.7	2.8/2.9	2.10
TOTAL	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)

Report 2 and Report 8 validation:

REPORT NO. 2							DEPARTMENT OF TRAINING (1234)						REPORT NO. 2	
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS	General Cash 1110	Revolving Fund Cash 1130	Cash on Hand in Agency 1190	Accounts Receivable Abatements 1311	Reimb 1312	Other 1315/1319	Due From Other Funds/Appns 1400	Expense Advances 1710	Prepayments To Other Funds/Appns 1730	Accounts Payable 3010	Due to Other Funds/Appns 3110	e to Local Go Other Gov't Er 3220/3290	Def Credits 1600/3730 3400/5330	NET TOTAL ACCRUALS PER AGENCY
CROSSWALK	1101000	1101200	1100000	1200100	1200050	1380	1240000/1240100	1301100	1309200	2000000/2000100	2010000/2011000	021000/2024000		
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
Report 8 total amount	*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 8 - POST-CLOSING TRIAL BALANCE

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS	Ref # on Accrua 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	3.11
3115	Due to Other Approps-Same Fund		10,950,289.67	
3290	Due to Other Govt Entities		395.27	3.12
3420	Unearned Reimbursements		900,000.00	*
3730	Uncleared Collections		90.00	3.13
5330	Reserve - Prepaid Items		450,000.00	
5570	Fund Balance - Clearing		470,687.17	*

Due To/From Other Funds/Appropriations Supplementary Information

Due To / Due From

Due To/ Due From Other Funds/Appropriations – Supplemental Form

Purpose	The Due To/ Due From Other Funds/Appropriations Supplemental Form will provide the Fund and Organization information involved in all Due To/ Due From transactions. Note: The original form will be included with the financial reports to SCO.
Reference Documents	✶ Job Aid FI$Cal.250 – Due To/From Supplemental Report 3.0 ✶ Pre-Closing Trial Balance, Report 7 ✶ Subsidiaries on File, Report 8 ✶ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal) ✶ Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page) ✶ Manual Year-End Report Checklist For FI$Cal Departments
How to generate report	The Due To/Due From Supplemental Form is generated from FI$Cal. Follow the steps in Job Aid FI$Cal.250 to generate the report. Below is a summary of the criteria to run the report. Navigation: Main Menu ➔ FI$Cal Processes ➔ FI$Cal Report ➔ GL Reports ➔ Due To/From Supplemental Rpt. Parameters: **Business Unit**, **Fund Tree**, **Fund Node**, **Ledger**, and **As of Date**.
How to Validate	Validate the completeness and accuracy of the Due To/Due From report: **1** - Review report header information, including the As of Date. **2** - Validate the BU and Fund Number and Name. **3** - Adjustment Period 998 must be included in the report. **4** - Account numbers must be in UCM values. **5** - The Subsidiary Fund, Organization Number, and Title fields must be validated. **6** - The GL 1410 (**6A**), 1420 (**6B**), 3114 (**6C**), and 3115 (**6D**) account subtotals must agree with the GL account balances on the Pre and Post-Closing Trial Balance **Reports 7, 8** and **Subsidiaries on File**.
Important Notes/Tips	✶ Review transactions posted to the Due To/ Due From GL accounts to ensure that the transactions posted during the year and in Period 998 contain information in the Fund Affiliate and Affiliate fields. The Due To/Due from Supplementary Form requires the Fund Affiliate and Affiliate fields be populated with correct information.

Supplemental Report

Due To/From Supplemental Report
Department of Training
1 **Fund 4321**
Fiscal Year 2018 - 19
As of 06/30/2019

Business 1234 – Department of Training 2
Fund: 4321 – Training Support Fund
Subfund:

Report ID: RPTGL115
Run Date: 08/09/2019
Run Time: 10:33:05
3 **Adjustment Period:** 998

This information is required for all Due To Other Funds (GL 3114), Due From Other Funds (GL 1410), Due To Other Appropriations (GL 3115), and Due From Other Appropriations (GL 1420), Report No. 1, Report No. 3, Report No. 7, and/or Revisions to Report Nos. 1,3, and 7. Departments should coordinate with each other to ensure that their corresponding Due To and Due From entries reconcile. Submit GAAP adjustments for nongovernmental cost funds if the encumbrance amount exceeds $1 million. Refer to the GAAP adjustment section in the GAAP Basis Reporting Year-End Financial Reports Information

Contact Person:	Email	Telephone:
U.R. Dunne, Accounting Officer	UR.Dunne@training.ca.gov	(916)123-4567

4 GL ACCOUNT	5 SUBSIDIARY FUND	5 SUBSIDIARY ORG	5 SUBSIDIARY ORGANIZATION TITLE	AMOUNT	SUBTOTAL (GL/SFUND/SORG)	
1410	0042	2660	Department of Transportation	3,987.00	3,987.00	
1410	0048	2660	Department of Transportation	141,666.49	141,666.49	
1410	0115	3900	State Air Resources Board	35,819.00	35,819.00	
1410	0133	3970	Resources Recycling &	50,127.00	50,127.00	
1410	0666	7760	Department of General Services	32,328.15	32,328.15	
1410	0691	3860	Department of Water	61,134.41	61,134.41	
1410	0890	0521	Sec., Transportation Agency	88,087.03	88,087.03	
1410	0917	5225	Dept of Corrections & Rehab	38,391.50	38,391.50	
1410	3238	3790	Dept of Parks & Recreation	392.00	392.00	
1410	6051	0540	Sec., Natural Resources	26,239.50	26,239.50	
1410	9730	7502	Department of Technology	740,293.05	740,293.05	
1410	9737	8880	Financial Information System	632,814.00	632,814.00	
1410	9740	8860	Department of Finance	599,728.20	599,728.20	
			Total		2,451,007.33	6A
1420	4321	1234	Department of Training	11,269,849.46	11,269,849.46	
			Total		11,269,849.46	6B
3114	0512	8430	State Compensation Insurnce	(4,395.38)	(4,395.38)	
3114	0666	7760	Department of General Services	(23,019.86)	(23,019.86)	
3114	9730	7502	Department of Technology	(20,200.00)	(20,200.00)	
3114	9731	0820	Department of Justice	(117,340.91)	(117,340.91)	
			Total		(164,956.15)	6C
3115	4321	1234	Department of Training	(10,950,289.67)	(10,950,289.67)	
			Total		(10,950,289.67)	6D

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Report 8 Subsidiary on File

Page No: 1

REPORT 8 – SUBSIDIARIES ON FILE
Department of Training - 1234
Fund 4321
1 Fiscal Year 2018-19
As of 06/30/2019

Business Unit : 1234 - Department of Training
Fund : 4321 - Training Support Fund 2
Subfund :

Report ID : RPTGL114
Run Date : 8/1/2019
Run Time : 08:23:56
Adjustment Period: 998 3

ACCOUNT	ACCOUNT TITLE		DEBITS	CREDITS
	SUBSIDIARY	SUBSIDIARY TITLE		
1410 4	DUE FROM OTHER FUNDS			
	0042	STATE HIGHWAY ACCOUNT, STF	3,987.00	
	0048	TRANSPORTATION REVOLVING ACCOU	141,666.49	
	0115	AIR POLLUTION CONTROL FUND	35,819.00	
	0133	CALIFORNIA BEVERAGE CONTAINER	50,127.00	
	0666	SERVICE REVOLVING FUND	32,328.15	
	0691	WATER RESOURCES REVOLVING FUND	61,134.41	
	0890	FEDERAL TRUST FUND	88,087.03	
	0917	INMATE WELFARE FUND	38,391.50	
	3238	STATE PARKS REVENUE INCENTIVE	392.00	
	605100001	SFDRWTRQU/SFLDCTRL,RVRCSTL	26,239.50	
	9730	TECHNOLOGY SERVICES REVOLVING	740,293.05	
	9737	FISCAL INTERNAL SERVICES FUND	632,814.00	
	9740	CENTRAL SERVICE COST RECOVERY	599,728.20	

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Report 8 Subsidiary on File

	TOTAL ACCOUNT	1410	6A	2,451,007.33	
1420 4	DUE FROM APPROPS - SAME FUND				
	4321	TRAINING SUPPORT FUND		11,269,849.46	
	TOTAL ACCOUNT	1420	6B	11,269,849.46	
1600**	PROVISION FOR DEFERRED AR				
	013190000				450.93

** 0 (ZERO) IS DISPLAYED PRECEDING SUBSIDIARY CODES FOR THIS GL TO ACCOMMODATE STATE CONTROLLERS OFFICE

	TOTAL ACCOUNT	1600		450.93
1730	PREPAY TO OTHER FUNDS/APPROPS			
	0512	STATE COMPENSATION INSURANCE F	6,705.76	
	0602	ARCHITECTURE REVOLVING FUND	450,000.00	
	066600001	SERVICE REVOLVING FUND	42,000.00	
	TOTAL ACCOUNT	1730	498,705.76	
3114 4	DUE TO OTHER FUNDS - CURRENT			
	0512	STATE COMPENSATION INSURANCE F		4,395.38
	0666	SERVICE REVOLVING FUND		23,019.86
	9730	TECHNOLOGY SERVICES REVOLVING		20,200.00
	9731	LEGAL SERVICES REVOLVING FUND		117,340.91

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Report 8 Subsidiary on File

	TOTAL ACCOUNT	3114		6C	164,956.15
3115	4 DUE TO OTHER APPROPS-SAME FUND				
	4321	TRAINING SUPPORT FUND			10,950,289.67
	TOTAL ACCOUNT	3115		6D	10,950,289.67
3420	UNEARNED REIMBURSEMENTS				
	000000000				900,000.00
	TOTAL ACCOUNT	3420			900,000.00
5330	RESERVE - PREPAID ITEMS				
	060200000				450,000.00
	TOTAL ACCOUNT	5330			450,000.00
	TOTAL FUND	4321	1,766,413.02		

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Report 8 Post Closing Trial Balance

REPORT 8 - POST-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 4321
Fiscal Year 2018 - 19
1 As of 06/30/2019

Business Unit: 1234 - Department of Training
Fund: 4321 - Training Support Fund 2
Subfund:

Report ID: RPTGL069
Run Date: 8/9/2019
Run Time: 17:33:04
Adjustment Period: 998 3

	ACCOUNT	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	6A		
4	1420	Due From Approps - Same Fund	11,269,849.46	6B		
	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	
4	3114	Due to Other Funds - Current			164,956.15	6C
	3115	Due to Other Approps-Same Fund			10,950,289.67	6D
	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	

Report 7 Pre-Closing Trial Balance

REPORT 7 – PRE-CLOSING TRIAL BALANCE
Department of Training – 1234
Fund 4321
Fiscal Year 2018 – 19
1 As of 06/30/2019

Business Unit:	1234 – Department of Training	**Report ID:**	RPTGL068
Fund:	4321 – Training Support Fund 2	**Run Date:**	8/9/2019
Subfund:		**Run Time:**	17:15:54
		Adjustment	99 3

ACCOUNT	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	
4 1410	Due From Other Funds	2,451,007.33 6A	
1420	Due From Approps – Same Fund	11,269,849.46 6B	
1600	Provision For Deferred AR		450.93* (1)
1710	Expense Advances	636.42	
1730	Prepay to Other Funds/Approps	498,705.76	
3010	Accounts Payable		1,484,665.91
4 3114	Due to Other Funds – Current		164,956.15 6C
3115	Due to Other Approps–Same		10,950,289.67 6D
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		1,793,602.13
65	Unapp InterUnit Transfers		30,494,670.01 (2)
8000	Revenue		611,361.81
8100	Reimbursements		15,875,776.48
9000	Appropriated Expenses	48,355,745.62	
9891	Refunds to Reverted		51,022.36* (3)
Fund	4321	62,777,280.72	62,777,280.72

Report 1

Report of Accruals to Controller's Accounts

https://www.sco.ca.gov/ard_reporting.html

- Budgetary/Legal Year-End Financial Reports (Blank Forms)
  - Report 1 - Report of Accruals to Controller's Accounts

Report 1

Purpose:

- Provide the SCO with **Accruals** reflected in the department's book but not posted by the SCO as of June 30

- Also use to report **Encumbrances** so the SCO can establish an appropriate reserve of the Fund Balance for the Encumbrances

Reference Documents

- Job Aid FI$Cal.244 – Report 1
- Accrual Worksheet, Report 2
- Due To/ Due From Supplemental Report (Form)
- Final Budget Report, Report 6
- Post-Closing Trial Balance Report, Report 8 and Subsidiary on File
- Final SCO/Agency Reconciliation Worksheet (Final BLL includes Encumbrance Reclass)
- SCO Year-End Financial Reports Procedure Manual
- SAM section 7952
- Chart of Accounts Crosswalk (DOF, FI$Cal Resources web page)
- Manual Year-end Checklist for FI$Cal Departments

Steps to prepare : ACCRUALS SIDE

1

Use the Accrual Worksheet, **Report 2** to enter accruals on 571A and 571B. See reference 1.1 to 1.13 on 571A and 571B and the corresponding reference numbers on the Accrual Worksheet – Report 2

DEPARTMENT OF TRAINING (1234)
TRAINING SUPPORT FUND (4321)
REPORT NO. 2 ACCRUAL WORKSHEET
JUNE 30, 2019

REPORT NO. 2

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS	General Cash	Revolving Fund Cash	Cash on Hand in Agency	Accounts Receivable Abatements	Accounts Receivable Reimb	Accounts Receivable Other	Due From Oth Funds/Appns	Expense Advances	Prepayments To Other Funds/Appns	Accounts Payable	Due to Other Funds/Appns	Due to Local Gov't /Other Gov't Ent	Def Credits	NET TOTAL ACCRUALS PER AGENCY
	1110	1130	1190	1311	1312	1315/1319	1400	1710	1730	3010	3110	3220/3290	1600/3730	3400/5330
CROSSWALK	1101000	1101200	1100000	1200100	1200050	1380	1240000 / 1240100	1301100	1309200	2000000/2000100	2010000/2011000	2021000/2024000		
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
Uncleared Collections	90.00											1.10	(90.00)	0.00
Provisions for Deferred Receivables						450.93						1 . 7	(450.93)	0.00
Prepayments to ARF								1.13	450,000.00			1.9	(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		(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
Ref # to Report 1 Same Sign (S/S)	1.1	1.2	1.3	1.4	1.5	1.6		1.8		1.11		1.12		

Page 2

Report 1 must show lowest level in UCM for Due From/ Due To Other Funds/Appropriations

UCM GL Acct Level 1	2	3	Title/SCO Subsidiary Level
1400	1410		Due From Other Funds (Fund #) 1410.0042, 1410.0048, 1410.0115, 1410.0133, 1410.0666, 1410.9740
	1420		Due From Other Appns (BU #) 1420.1234
1500	1510		Due From Fed Govt
	1540		Due From School Districts
	1590		Due From Other Govts
3100	3110	3114	Due To Other Funds (Fund #) 3114.0512, 3114.0666 3114.9730, 3114.9731
		3115	Due To Other Appns (BU #) 3115.1234

2

For GL accounts 1410, 1420, 3114, and 3115, enter from Due To/ Due From Supplemental Report

See reference 2.1 to 2.4

The remaining lines from the Due To/ Due From Supplemental Report will be entered in **571A/B**

Due To/From Supplemental Report
Department of Training
Fund 4321
Fiscal Year 2018 - 19
As of 06/30/2019

Business 1234 – Department of Training
Fund: 4321 – Training Support Fund
Subfund:

Report ID: RPTGL115
Run Date: 08/09/2019
Run Time: 10:33:05
Adjustment Period: 998

This information is required for all Due To Other Funds (GL 3114), Due From Other Funds (GL 1410), Due To Other Appropriations (GL 3115), and Due From Other Appropriations (GL 1420), Report No. 1, Report No. 3, Report No. 7, and/or Revisions to Report Nos. 1,3, and 7. Departments should coordinate with each other to ensure that their corresponding Due To and Due From entries reconcile. Submit GAAP adjustments for nongovernmental cost funds if the encumbrance amount exceeds $1 million. Refer to the GAAP adjustment section in the GAAP Basis Reporting Year-End Financial Reports Information

Contact Person:	Email	Telephone:
U.R.Dunne, Accounting Officer	U.R.Dunne@training.ca.gov	(916)123-4567

GL ACCOUNT	SUBSIDIARY FUND	SUBSIDIARY ORG	SUBSIDIARY ORGANIZATION TITLE	AMOUNT	SUBTOTAL (GL/SFUND/SORG)	
1410	0042	2660	Department of Transportation	3,987.00	3,987.00	571A, Ref 2.1
1410	0048	2660	Department of Transportation	141,666.49	141,666.49	571 A/B
1410	0115	3900	State Air Resources Board	35,819.00	35,819.00	
1410	0133	3970	Resources Recycling &	50,127.00	50,127.00	
1410	0666	7760	Department of General	32,328.15	32,328.15	
1410	0691	3860	Department of Water	61,134.41	61,134.41	
1410	0890	0521	Sec., Transportation Agency	88,087.03	88,087.03	
1410	0917	5225	Dept of Corrections & Rehab	38,391.50	38,391.50	
1410	3238	3790	Dept of Parks & Recreation	392.00	392.00	
1410	6051	0540	Sec., Natural Resources	26,239.50	26,239.50	
1410	9730	7502	Department of Technology	740,293.05	740,293.05	
1410	9737	8880	Financial Information System	632,814.00	632,814.00	
1410	9740	8860	Department of Finance	599,728.20	599,728.20	
			Total		2,451,007.33	
1420	4321	1234	Department of Training	11,269,849.46	11,269,849.46	571A, Ref 2.2
			Total		11,269,849.46	
3114	0512	8430	State Compensation Insurnce	(4,395.38)	(4,395.38)	571B, Ref 2.3
3114	0666	7760	Department of General	(23,019.86)	(23,019.86)	571 A/B
3114	9730	7502	Department of Technology	(20,200.00)	(20,200.00)	
3114	9731	0820	Department of Justice	(117,340.91)	(117,340.91)	
			Total		(164,956.15)	
3115	4321	1234	Department of Training	(10,950,289.67)	(10,950,289.67)	571B, Ref 2.4
			Total		(10,950,289.67)	

3 On 571B

Do not enter amounts for Prepayments:

Cat 98, SRF.0666

And

Cat 96, SCIF.0512

SCO's record already reflects these balances.

*Only enter Prepayment to **ARF.0602**

Dr. 1730.0602 and

Cr. 5330.0602

GLs 1730 and 5330 should net to zero

REPORT NO. 1 Form 571 B (Rev. 3/10)

SCO USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agency
A			

Report of Accruals to Controller's Accounts

June 30, 2019

Page _2_ of _4_

Agency Name and Number	Fund Name and Number	
Department of Training (1234)	Training Support Fund (4321)	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Administrator	(916)123-4567	UR.Dunne@training.ca.gov

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT			AMOUNT	D C
ACCOUNTS PAYABLE	854,332.38	C	3010		1.11	1,484,665.91	C
CLAIMS FILED			3020				
DUE TO OTHER FUNDS			**3114	0512	2.3	4,395.38	C
DUE TO OTHER APPROPRIATIONS	24,912.14	C	***3115	1234	2.4	10,950,289.67	C
DUE TO OTHER GOVT ENTITIES	395.27	C	3290		1.12	395.27	C
REVENUE COLLECTED IN ADVANCE			3410				
REIMBURSEMENTS COLLECTED IN ADVANCE			3420				
UNCLEARED COLLECTIONS			3730		1.10	90.00	C
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND (DEBIT BAL)			1730	0602	1.13	450,000.00	D
RESERVE FOR ARCHITECTURE REVOLVING FUND			5330	0602	1.9	450,000.00	C
Net Credits/Debits	879,639.79	C	Net Credits/Debits			12,439,836.23	C

ORIGINAL - State Controller's Office, Division of Accounting and Reporting

4 On 571C

- Enter “Net Total Accruals Per Agency” from the Accrual Worksheet, **Report 2**, excludes Category 96 and 98, SCIF and SRF advances
- Enter the opposite sign and enter D when the Accrual amount column is a credit and C when the amount is a debit
- See reference number **4** on 571C and the corresponding reference numbers on the Accrual Worksheet

Report 2

NT OF TRA
TRAINING SUPPORT FUND (4321)
REPORT NO. 2 ACCRUAL WORKSHEET
JUNE 30, 2019

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General Cash 1110 1101000	NET TOTAL ACCRUALS PER AGENCY	Report 1: OS)
Program 10, State Budget		(3,810,786.77)	4
Program 15, Financial Information System for Ca		(2,117,081.67)	
Program 20, State Audits and Evaluations		(1,511,718.59)	
Program 30, Statewide Acct Policies, Consulting & Training		(1,070,953.06)	
Program 32, Department of Justice Legal Services		(73,958.92)	
Program 37, Local Government Audits and Review		(1,947,983.36)	
Program 40.01, Administration		(1,541,657.77)	
Program 40.02, Administration-Distributed		1,541,657.77	
Program 99, Clearing Account		9,524,369.29	
Category 90.10, Reimbursements to 6770 -State Bud		351,005.01	
Category 90.15, Reimbursements to 6775 -Financial		564,833.46	
Category 90.20, Reimbursements to 6780 -State Aud		469,994.41	
Category 90.30, Reimbursements to 6785 -Statewide		808,273.59	
Category 96, SCIF Deposit	exclude	6,705.76	
Category 97, ORF Advance		200,000.00	
Category 98, Advance to SRF - Other	exclude	42,000.00	
CHAPTER xxx/18 Item 1234-501-4321			
Program 10, State Budget		(61,623.46)	
CHAPTER 14/17 Item 1234-001-4321			
Program 10, State Budget		(1,948.41)	
Program 15, Financial Information System for Ca		0.00	
Program 99, Clearing Account		1,601.91	
Category 90, Reimbursements		0.00	
REVENUE 2018/19			
161000, Escheat,Checks, Warrants		0.00	
161400, Miscellaneous Revenue		200.00	
MISC. ACCOUNTS			
Sub-Total	90.00	1,370,687.17	
Revolving Fund Adjustment		0.00	
TOTAL	90.00	1,370,687.17	

Page 2

Report 1 –

REPORT NO: 1
PAGE NO: 1

DOCUMENT NO:
FUND:
AGENCY:
MAIL CODE:

CONTROLLER'S USE ONLY
CURSORY REVIEW
COMP. INPUT
EXPENDITURES
REVENUES
SHEET/ACC. ACCUM.

REPORT 1 - ANSWER

4 - Enter from Report 2 Net Total Accruals (Opposite Sign)

ENTER

ACCOUNT	FY	M	REF	CA	PG	EL	COM	TSK	T	SFUND	B	REV/OBJ	ACCRUAL AMOUNT	D/C
6770 - !	2018		001		10				D				3,810,786.77	D
6775 - FIN	2018		001		15				D				2,117,081.67	D
6780 - STA	2018		001		20				D				1,511,718.59	D
6785 - STA	2018		001		30				D				1,070,953.06	D
6790 - DEP	2018		001		32				D				73,958.92	D
6800 - LOC	2018		001		37				D				1,947,983.36	D
9900100 -	2018		001		40	01			D				1,541,657.77	D
9900200 -	2018		001		40	02			D				1,541,657.77	C
CALSTAR	2018		001		99				D				9,524,369.29	C
REIMBURS	2018		001	90	10				F	0001000			351,005.01	C
REIMBURS	2018		001	90	15				F	0001000			564,833.46	C
REIMBURS	2018		001	90	20				F	0001000			469,994.41	C
REIMBURS	2018		001	90	30				F	0001000			808,273.59	C
REVOLVIN	2018		001	97					D				200,000.00	C
TO FUND F	2018		501		10				D				61,623.46	D
(1) - ANNU	2017		001		10				D				1,948.41	D
(2) - FINAN	2017		001		15				D					
(3) - PROG	2017		001		20				D				317.63	D
(4) - SUPP	2017		001		30				D				2,348.04	D
(5) - DEPA	2017		001		32				D					
												NET DEBITS/CREDITS	1,319,755.85	C

REPORT NO: 1
PAGE NO: 2

DOCUMENT NO:
FUND:
AGENCY:
MAIL CODE:

CONTROLLER'S USE ONLY
CURSORY REVIEW
COMP. INPUT
EXPENDITURES
REVENUES
T/ACC. ACCUM.

REPORT 1 - ANSWER

4 - Enter from Report 2

ENTER

ENCUMBRANCES SIDE:

5

Enter amounts of Encumbrances for Due From (1420) accounts on 571A

These encumbrances are related to **reimbursement contracts** or projects that may be tracked and calculated by departments outside of FI$Cal system

Also from Project Financial Report:**RPTPC036**

REPORT NO. 1 Form 571 A (Rev. 3/10)

SCO USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agency
A			

Report of Accruals to Controller's Accounts

June 30, 2019

Page _1_ of _4_

Agency Name and Number	Fund Name and Number	
Department of Training (1234)	**Training Support Fund (4321)**	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Administrator	**(916)123-4567**	UR.Dunne@training.ca.gov

1 & 2 - 1.1-1.13 Enter from Report 2 (Same sign) and 2.1-2.4 from Due To/Due From (RPTGL115)

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT			AMOUNT	D C
GENERAL CASH			1110	[redacted]	1.1	90.00	D
REVOLVING FUND CASH			1130	[redacted]	1.2	188,289.14	D
CASH IN TRANSIT TO STATE TREASURY			1150	[redacted]			
CASH ON HAND			1190	[redacted]	1.3	100.00	D
ACCOUNTS RECEIVABLE–ABATEMENTS			1311	[redacted]	1.4	10,201.06	D
ACCOUNTS RECEIVABLE–REIMBURSEMENTS			1312	[redacted]	1.5	2,205.00	D
ACCOUNTS RECEIVABLE–REVENUE			1313	[redacted]			
ACCOUNTS RECEIVABLE–OTHER			1319	[redacted]	1.6	450.93	D
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL)			*1390				
DUE FROM OTHER FUNDS			**1410	0042	2.1	3,987.00	D
DUE FROM OTHER APPROPRIATIONS	3,477.04	D	***1420	1234	2.2	11,269,849.46	D
DUE FROM OTHER GOVERNMENTAL ENTITIES			1590	[redacted]			
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL)			*1600	01319	1.7	450.93	C
EXPENSE ADVANCES			1710	[redacted]	1.8	636.42	D
Net Credits/Debits	**3,477.04**	**D**	**Net Credits/Debits**			**11,475,358.08**	**D**

5 - Enter from Project Financial Reports RPTPC036 (Reimbursement related encumbrances)

ORIGINAL - State Controller's Office, Division of Accounting and Reporting

5

Note: Due From encumbrances total on 571A and 571A/B should equal Reimbursements encumbrances total on 571C

571A: Dr. 3,477.04

571A/B: Dr. 31,055.42

571C: Cr. 34,532.46

REPORT NO. 1 Form 571 A (Rev. 3/10)

SCO USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agency
A			

Report of Accruals to Controller's Accounts

June 30, 2019

Page _1_ of _4_

Agency Name and Number	Fund Name and Number
Department of Training (1234)	**Training Support Fund (4321)**
Name of Contact Person, Title: **U.R. Dunne, Accounting Administrator**	Telephone Number: **(916)123-4567** / Email Address: UR.Dunne@training.ca.gov

1 & 2 - 1.1-1.13 Enter from Report 2 (Same sign) and 2.1-2.4 from Due

DUE FROM OTHER FUNDS			**1410	0042	2.1	3,987.00	D
DUE FROM OTHER APPROPRIATIONS	3,477.04	D	***1420	1234	2.2	11,269,849.46	D
DUE FROM OTHER GOVERNMENTAL ENTITIES			1590				
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL)			*1600	01319	1.7	450.93	C
EXPENSE ADVANCES			1710		1.8	636.42	D
Net Credits/Debits	**3,477.04**	**D**	**Net Credits/Debits**			**11,475,358.08**	**D**

ORIGINAL - State Controller's Office, Division of Accounting and Reporting

REPORT NO. 1 Form 571 A/B (Rev. 3/10)

SCO USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agency
A			

Report of Accruals to Controller's Accounts

June 30, 2019

Page _3_ of _4_

DUE FROM OTHER FUNDS			1410	6051	26,239.50	D
DUE FROM OTHER FUNDS	31,055.42	D	1410	9730	740,293.05	D
						D
Net Credits/Debits	**31,055.42**	**D**	**Net Credits/Debits**		**2,447,020.33**	**D**

ORIGINAL - State Controller's Office, Division of Accounting and Reporting

FORM 571 - C (03/1996)
CONTROLLER'S USE ONLY
DOCUMENT NO: DATE:

FUND: 4321000 TRAINING SUPPORT FUND

AGENCY: 1234 DEPARTMENT OF TRAINING
MAIL CODE 1234

STATE CONTROLLER'S OFFICE

REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS
JUNE 30, 2019

REPORT 1 - ANSWER

REPORT NO: 1
PAGE NO: 1

CONTROLLER'S USE ONLY
CURSORY REVIEW
COMP. INPUT
EXPENDITURES
REVENUES
SHEET/ACC. ACCUM.

8 - Enter from Report 6 (Same Sign)

4 - Enter from Report 2 Net Total Accruals (Opposite Sign)

9 - REIMBURSEMENTS - Enter from Project Financial Report (amount equals 571A, A/B Due From accounts total)

ACCOUNT DESCRIPTION	**ENTER** ENCUMBRANCE	D/C	FY	M	REF	CA	PG	EL	COM	TSK	T	SFUND	B	REV/OBJ	**ENTER** ACCRUAL AMOUNT	D/C
CALSTARS CLEARING ACCOUNT			2018		001		99				D				9,524,369.29	C
REIMBURSEMENTS TO 6770 - STATE BUDGET	34,532.46	C	2018		001	90	10				F	0001000			351,005.01	C
REIMBURSEMENTS TO 6775 - FINANCIAL INFO			2018		001	90	15				F	0001000			564,833.46	C
REIMBURSEMENTS TO 6780 - STATE AUDITS			2018		001	90	20				F	0001000			469,994.41	C
REIMBURSEMENTS TO 6785 - STATEWIDE			2018		001	90	30				F	0001000			808,273.59	C
REVOLVING FUND ADVANCE			2018		001	97					D				200,000.00	C
FOR IMPLEMENTATION OF CHAPTER 32			2015		504						D					
FOR IMPLEMENTATION OF CHAPTER 46			2015		505						D					
FOR IMPLEMENTATION OF CHAPTER 46			2015		506						D					

6 On 571B Encumbrances Side

Enter amounts of Encumbrances for Accounts Payable (GL 3010) and Due To accounts (GL 3114, 3115, 3220, and 3290) on 571B

After encumbrances are reclassified from Accrued Accounts Payable to the correct Due To accounts per DOF eLearning guide, YE-ER, YEAR-END ENCUMBRANCE RECLASSIFICATION, the encumbrance reclassified amounts are reflected on the final SCO/Agency Reconciliation Worksheet (BLL include Encumbrance Reclass)

Use the SCO/Agency Reconciliation Worksheet to enter the Encumbrance reclassified amounts on Report 1, Form 571B, Accounts Payable (GL3010) and Due To accounts (GL 3114, 3115, 3220, 3290) Encumbrance column (if any)

REPORT NO. 1 Form 571 B (Rev. 3/10)

SCO USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agency
A			

Report of Accruals to Controller's Accounts

June 30, 2019

Page _2_ of _4_

Agency Name and Number	Fund Name and Number	
Department of Training (1234)	**Training Support Fund (4321)**	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Administrator	**(916)123-4567**	UR.Dunne@training.ca.gov

1 & 2 - Enter from Report 2 and Due To/Due From

6 - Enter GLs 3010, 3114, 3115, 3220, and 3290 encumbrance reclassified amounts from SCO reconciliation spreadsheet (if any).

ACCOUNT TITLE	ENCUMBRANCES	DC	ACCOUNT			AMOUNT	DC
ACCOUNTS PAYABLE	854,332.38	C	3010		1.11	1,484,665.91	C
CLAIMS FILED			3020				
DUE TO OTHER FUNDS			**3114	0512	2.3	4,395.38	C
DUE TO OTHER APPROPRIATIONS	24,912.14	C	***3115	1234	2.4	10,950,289.67	C
DUE TO OTHER GOVT ENTITIES	395.27	C	3290		1.12	395.27	C
Net Credits/Debits	879,639.79	C	Net Credits/Debits			12,439,746.23	C

ORIGINAL - State Controller's Office, Division of Accounting and Reporting

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period (Final - BLL - Include Encumbrance Reclass) As of June 30, 2019	ACCT TITLE UCM	ACCT TITLE COA	TOTAL Training Support Fund Appn	FUND 4321 Totals per Trial Balance (Actual sign)	GL Accounts not posted to KK Per Trial Bal (Opposite sign)	GL ACCT VAR	Enter on Report 1 (steps 5-7) ENC	REPORT 1
Balance per SCO "tab run" (same sign)			(3,044,761.01)					
Balances per FI$CAL Agency Recon Report:								
Payables:								
Voucher(s) not paid by SCO (Period 12)	3010	2000000	**3,217.50**	(3,217.50)		0.00		
Accrued Payables (Period 998 accruals)	3010	2000100	**627,116.03**	(1,481,448.41)		0.00		
Encumbrances	3010	2000000	**0.00**	0.00		0.00		
Encumbrances (BLL-Allocation JNL - Accrued Payables)	3010	2000100	**854,332.38**				($854,332.38)	571B (3010)
Due to Other Funds (Period 998 accruals)	3114	2010000	**164,956.15**	(164,956.15)		0.00		
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000	**24,912.14**	(10,950,289.67)		0.00	($24,912.14)	571AB (3115)
Due to Other Appropriations (Period 998 accruals + June PFA Reclass)	3115	2011000	**10,925,377.53**					
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000	**395.27**	(395.27)		0.00	($395.27)	571B (3290)
Other:							$3,477.04	571A (1420)
			0.00	100.00		100.00	$31,055.42	571AB (1410)
							($845,107.33)	571A, B, A/B Total
		DATE						
Adjustments to SCO accounts:		CORR					$845,086.31	
DOT TRF #13 - correct SFM 134940 6/23/19 which does not belong to DOT		6/29/19	**(1,186.95)**				$21.02	
SCO ADJUSTED BALANCE			**(4,243,852.21)**				$845,107.33	571C Total
Bal Per FI$CAL ("D" opposite sign, "F" same sign)		DATE	**(4,480,847.11)**				$854,322.52	Report 6
							$22,249.97	Report 6
Adjustments to Fi$Cal:							$3,067.30	Report 6
Revolving Fund Cash (GL 1130)	1130	1101200	**188,289.14**	188,289.14	(188,289.14)	0.00	$879,639.79	Report 6 Total
Advances to Agency & Office Revolving Funds	2125	1222100	**0.00**	0.00	0.00		($34,532.46)	Reim 90.10 F 571-C
Advance to SCIF & SRF not posted to Commitment Control (KK)	1730	1309200	**48,705.76**	48,705.76	(498,705.76)	(450,000.00)	$845,107.33	
FI$CAL ADJUSTED BALANCE			**(4,243,852.21)**					

6

*Note: Accounts Payable and Due To, the Encumbrances total on **571B** and 571A/B (if any) should equal Encumbrances total on **571C** excludes Encumbrances portion related to Reimbursements*

571B: Cr. 879,639.79

571C: P.1 Dr. 845,086.31
571C: P.2 Dr. 21.02
Exclude Reim Dr. 4,532.46
571C Total 879,639.79

REPORT NO. 1 Form 571B (Rev. 3/10)

Report of Accruals

SCO USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agency
A			

Agency Name and Number	Fund Name and Number
Department of Training (1234)	Training S

Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Administrator	(916)123-4567	UR.Dunne@

6 - Enter GLs 3010, 3114, 3115, 3220, and 3290 encumbrance reclassified amounts from SCO reconciliation spreadsheet (if any).

ACCOUNT TITLE		ENCUMBRANCES	D C	AC
ACCOUNTS PAYABLE		854,332.38	C	3010
CLAIMS FILED				3020
DUE TO OTHER FUNDS				**3114
DUE TO OTHER APPROPRIATIONS	6 &7	24,912.14	C	***3115
DUE TO OTHER GOVT ENTITIES		395.27	C	3290
REVENUE COLLECTED IN ADVANCE				3410
REIMBURSEMENTS COLLECTED IN ADVANCE				3420
UNCLEARED COLLECTIONS				3730
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND (DEBIT BAL)				1730
RESERVE FOR ARCHITECTURE REVOLVING FUND				5330
Net Credits/Debits		879,639.79	C	Net C

ORIGINAL - State Controller's Office, Division of Accounting and Reporting

FORM 571 - C (03/1996)
CONTROLLER'S USE ONLY
DOCUMENT NO: DATE:

FUND: 4321000 TRAINING SUPPORT FUND

REPORT O

AGENCY: 1234 DEPARTMENT OF TRAINING
MAIL CODE 1234

8 - Enter from Report 6

	ENTER	
REIMBURSEMENTS TO 6770 - STATE BUDGET	34,532.46	C
REIMBURSEMENTS TO 6775 - FINANCIAL INFO		
REIMBURSEMENTS TO 6780 - STATE AUDITS		
REIMBURSEMENTS TO 6785 - STATEWIDE		
REVOLVING FUND ADVANCE		
NET DEBITS/CREDITS	845,086.31	D

9 - REIMBURSEMENTS - Enter from Project Financial Report (amount equals 571A, A/B Due From accounts total)

FORM 571 - C (03/1996)
CONTROLLER'S USE ONLY
DOCUMENT NO: DATE:

FUND: 4321000 TRAINING SUPPORT FUND

REPORT O

AGENCY: 1234 DEPARTMENT OF TRAINING
MAIL CODE 1234

ACCOUNT DESCRIPTION	**ENTER** ENCUMBRANCE	D/C
(6) - LOCAL GOVERNMENT UNIT	21.02	D
(7) - ADMINISTRATION	16.65	D
(8) - DISTRIBUTED ADMINISTRATION	16.65	C
NET DEBITS/CREDITS	21.02	D

7

Form 571A/B– Report Accruals for any Asset and Liability Accounts not preprinted on 571A or 571B

Enter additional amounts of Encumbrances related to Due From and Due To Accounts on 571A/B

REPORT NO. 1 Form 571 A/B (Rev. 3/10)

Report of Accruals to Controller's Accounts

June 30, 2019

Page _3_ of _4_

SCO USE ONLY			
Document No.	CCYYMMDD	Fund	Agency
A			

Agency Name and Number: **Department of Training (1234)**

Fund Name and Number: **Training Support Fund (4321)**

Name of Contact Person, Title: **U.R. Dunne, Accounting Administrator**

Telephone Number: **(916)123-4567**

Email Address: UR.Dunne@training.ca.gov

3 - Enter from Due To/Due From Supplemental Report

ACCOUNT TITLE	ENCUMBRANCES	DC	ACCOUNT		AMOUNT	DC
DUE FROM OTHER FUNDS			1410	0048	141,666.49	D
DUE FROM OTHER FUNDS			1410	0115	35,819.00	D
DUE FROM OTHER FUNDS	*5 &7* 31,055.42	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
						D
						D
Net Credits/Debits	**31,055.42**	**D**	**Net Credits/Debits**		**2,447,020.33**	**D**

ORIGINAL - State Controller's Office, Division of Accounting and Reporting

REPORT NO. 1 Form 571 A/B (Rev. 3/10)

Report of Accruals to Controller's Accounts

June 30, 2019

Page _4_ of _4_

SCO USE ONLY			
Document No.	CCYYMMDD	Fund	Agency
A			

Agency Name and Number: **Department of Training (1234)**

Fund Name and Number: **Training Support Fund (4321)**

Name of Contact Person, Title: **U.R. Dunne, Accounting Administrator**

Telephone Number: **(916) 123-4567**

Email Address: UR.Dunne@training.ca.gov

3 - Enter from Due To/Due From Supplemental Report

ACCOUNT TITLE	ENCUMBRANCES	DC	ACCOUNT		AMOUNT	DC
DUE TO OTHER FUNDS			3114	0666	23,019.86	C
DUE TO OTHER FUNDS			3114	9730	20,200.00	C
DUE TO OTHER FUNDS			3114	9731	117,340.91	C
Net Credits/Debits	—		**Net Credits/Debits**		**160,560.77**	**C**

ORIGINAL - State Controller's Office, Division of Accounting and Reporting

8

Enter amount of Encumbrances included in the accrual amounts for each appropriation from the Final Budget Report, **Report 6**

See reference number **8** on 571C and the corresponding reference number on the sample **Report 6** – Summary Report. Enter D or C in the "D/C" column as appropriate. In addition, these encumbrance amount for each appropriation also can be found on the final SCO/Agency Reconciliation Work under "Encumbrance" line

FORM 571 - C (03/1996)
CONTROLLER'S USE ONLY
DOCUMENT NO: DATE:

FUND: 4321000 TRAINING SUPPORT FUND

REPORT C

AGENCY: 1234 DEPARTMENT OF TRAINING
MAIL CODE 1234

8 - Enter from Report 6 (Same Sign)

ACCOUNT DESCRIPTION	**ENTER** ENCUMBRANCE	D/C
6770 - STATE BUDGET	286,056.87	D
6775 - FINANCIAL INFORMATION SYSTEM		
6780 - STATE AUDITS AND EVALUATION	75,698.34	D
6785 - STATEWIDE ACCOUNTING POLICIES	43,166.70	D
6790 - DEPARTMENT OF JUSTICE LEGAL		
6800 - LOCAL GOVERNMENT AUDITS AND	449,400.61	D
9900100 - ADMINISTRATION	61,388.03	D
9900200 - ADMINISTRATION - DISTRIBUTED	61,388.03	C
CALSTARS CLEARING ACCOUNT		
REIMBURSEMENTS TO 6770 - STATE BUDGET	34,532.46	C
REIMBURSEMENTS TO 6775 - FINANCIAL INFO		
REIMBURSEMENTS TO 6780 - STATE AUDITS		
REIMBURSEMENTS TO 6785 - STATEWIDE		
REVOLVING FUND ADVANCE		
TO FUND POSTING ON INTERNET WEBSITE	22,249.97	D
(1) - ANNUAL FINANCIAL PLAN	160.36	D
(2) - FINANCIAL INFORMATION SYSTEM		
(3) - PROGRAM AND INFORMATION SYSTEM	26.35	D
(4) - SUPPORTIVE DATA	2,859.57	D
(5) - DEPARTMENT OF JUSTICE LEGAL		
NET DEBITS/CREDITS	845,086.31	D

REPORT 6 - FINAL BUDGET REPORT
Department of Training - 1234
Fund 4321
Fiscal Year 2018 - 19
As of 06/30/2019

Business Unit: 1234 - Department of Training
Fund: 4321 - Training Support Fund
Subfund:
Reference: 001
Enactment Year: 2018

Budget Period / Appropriation	Program / Expenditures	Element	Component Task / Encumbrance/Allocated Encumbrance	Appropriation Description / Prior Year Encumbrance Reversals
REGULAR APPROPRIATIONS			8 - Go To Report 1 (571C), Same	
2018	10		8	State Budget
-21,194,000.00	20,081,420.29		286,056.87	0.00
2018	15			Financial Information System f
-3,217,000.00	3,188,615.70		0.00	0.00
2018	20			State Audits & Evaluations
-11,819,000.00	9,212,293.06		75,698.34	0.00
2018	30			Statewde Actg Policies, Cons
-6,475,000.00	5,781,076.43		43,166.70	0.00
2018	32			Department of Justice Legal S
-359,000.00	158,976.05		0.00	0.00
2018	37			Local Gov Audits & Review
-12,378,000.00	9,096,120.77		449,400.61	0.00
2018	40.01			Administration
-8,298,000.00	8,208,217.85		61,388.03	0.00
2018	40.02			Administration - Distributed
8,298,000.00	-8,208,217.85		-61,388.03	0.00

9

Enter the amount of Encumbrance included in the accrual amount for *Reimbursements* from the FI$Cal Project Financial Report (if your department uses Projects to track reimbursement costs).

FORM 571 - C (03/1996)
CONTROLLER'S USE ONLY
DOCUMENT NO: DATE:

FUND: 4321000 TRAINING SUPPORT FUND

AGENCY: 1234 DEPARTMENT OF TRAINING
MAIL CODE 1234

STATE CONTROLLER'S OFFICE

REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS
JUNE 30, 2019

REPORT 1 - ANSWER

REPORT NO: 1
PAGE NO: 1
CONTROLLER'S USE ONLY
CURSORY REVIEW
COMP. INPUT
EXPENDITURES
REVENUES
BSHEET/ACC. ACCUM.

4 - Enter from Report 2 Net Total Accruals (Opposite Sign)

9 - REIMBURSEMENTS - Enter from Project Financial Report (amount equals 571A, A/B Due From accounts total)

ACCOUNT DESCRIPTION	**ENTER** ENCUMBRANCE	D/C	FY	M	REF	CA	PG	EL	COM	TSK	T	SFUND	B	REV/OBJ	**ENTER** ACCRUAL AMOUNT	D/C
CALSTARS CLEARING ACCOUNT			2018		001		99				D				9,524,369.29	C
REIMBURSEMENTS TO 6770 - STATE BUDGET	34,532.46	C	2018		001	90	10				F	0001000			351,005.01	C
REIMBURSEMENTS TO 6775 - FINANCIAL INFO			2018		001	90	15				F	0001000			564,833.46	C
REIMBURSEMENTS TO 6780 - STATE AUDITS			2018		001	90	20				F	0001000			469,994.41	C
REIMBURSEMENTS TO 6785 - STATEWIDE			2018		001	90	30				F	0001000			808,273.59	C
REVOLVING FUND ADVANCE			2018		001	97					D				200,000.00	C
(5) - DEPARTMENT OF JUSTICE LEGAL			2017		001		32				D					

FI$Cal Project Financial Report (RPTPC036)

Navigation: Main Menu ➔ FI$Cal Processes ➔ FI$Cal Report ➔ PC Reports ➔ Project Financial Report

Important Notes/Tips

- Review and reconcile amounts on **Report 1** to **Report 2**, Accrual Worksheet
- Add the "Net Debit/Credit Amounts" for Accruals and Encumbrances from all pages, and they should **net zero**

Report 1	ENCUMBRANCES	D/C	ACCRUALS	D/C
571A	3,477.04	D	11,475,358.08	D
571B	879,639.79	C	12,439,836.23	C
571A/B	31,055.42	D	2,447,020.33	D
571A/B			160,560.77	C
571C	845,086.31	D	1,319,755.85	C
571C	21.02	D	2,225.56	C
NET DEBITS/CREDITS	0.00		0.00	

- Encumbrances should not exceed Accruals
- Encumbrances DR/CR sign should match the Accruals DR/CR
- Total Encumbrances on 571A,B,A/B should equal 571C
- Total Encumbrances on 571C should equal total Encumbrance/Allocated Encumbrance on Report 6
- Ensure account and reference codes are correct
- Provision for Deferred Receivables (GL1600) must have a subsidiary account (1600.0XXXX),
  such as (1600.01319)
- GL 1410 and 3114 must have subsidiary accounts- Fund number
- GL 1420 and 3115 must have subsidiary accounts- BU number

Report 3

Adjustments to Controller's Accounts

Report 3

Adjustments to Controller's Accounts – Year End Report 3

Purpose	The Report 3 provides the adjusting entries needed to correct any errors on the SCO accounts as of June 30. This report identifies any pending Transaction Requests to SCO at year end.
Reference Documents	✶ Job Aid FI$Cal.242 – Adjustments to Controller's Accounts (Year-End Report 3) provides direction on how to complete the form 504 ✶ Blank form 504 Transaction Request can be downloaded from SCO's website https://www.sco.ca.gov/ard_state_accounting.html ✶ Final SCO/Agency Reconciliation Report as of June 30 ✶ Report 8 - Subsidiaries on File ✶ Final Reconciliation of Controller's Accounts with Final Budget Report – Report 5 ✶ Reconciliation of Agency Accounts with Transactions per State Controller, Report 15 ✶ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal) ✶ SAM Section 7955 ✶ Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page) ✶ Manual Year-End Report Checklist For FI$Cal Departments
How to Prepare	The Report 3 is an input document which consists of the following forms: • Form 576A - report adjustments to asset and liability accounts • Form 576B - report adjustments to expenditure, reimbursement, transfer, and receipts accounts. List each item identified in the pending Transaction Requests to SCO
Important Notes/Tips	**Steps for Governmental Cost Funds:** • List the SCO reconciling items on the final SCO/Agency Reconciliation Report for the adjustments/corrections to SCO's records. The FI$Cal account chartfield values will have to be converted to the Uniform Codes Manual values. • Complete a Transaction Request (Form 504) and submit a copy with the Report 3. This report does not correct the SCO's accounts. Remember that the original Transaction Request form ***must*** be submitted to SCO's State Accounting and Reporting Division. • Each entry on the Report 3 must be identified by a number that cross reference to the Form 504. This number should be placed on the

Important Notes/Tips (Cont'd)

Account Title column on Form 576A and to the right of the amount on Form 576B.

- Verify that Report 3 Form 576A and Form 576B total net amount of debits and credits net to zero.

Steps for Non-Governmental Cost Funds:

- Prepare Report 3 when department's account balances for the accounts listed below **do not agree** with SCO's balances on June 30 due to an error on the SCO's records.

	FI$Cal Account	GL Account
• **Cash in State Treasury**	1104000	1140
• **Deposits in Surplus Money Investment Fund**	1120000	1210
• **Prepayments to SCIF**	1309200	1730.0512
• **Prepayments to Service Revolving Fund**	1309200	1730.0666
• **Advances to Other Funds**	1222000	2120

- Use Form 576A to report adjustments. Form 576B is not required.
- An explanation for each adjustment should be included with the completed form.
- The reported adjustment should be the amount necessary to bring the department's accounts into agreement with the SCO's June 30 balances.
- The total debits must equal total credits.

How to Validate

Validate the completeness and accuracy of the Report 3:

1 - Review report header information, including the As of Date.

2 - Validate the BU, fund number, and name.

3 - Account numbers must be in UCM values.

4 - The amounts on Report 3 should match adjustments on **Report 5** and **Report 15**.

Transaction Request, CA 504

STATE CONTROLLER'S USE ONLY			STATE OF CALIFORNIA OFFICE OF THE STATE CONTROLLER	STATE CONTROLLER'S USE ONLY	
DOCUMENT NO.	DATE C C C C M M D D	MSG Code		TC Code	VERIFIED BY:
JE			TRANSACTION REQUEST		DATE:

PAGE 1 OF 1

Agency:	Address:	Agency Document Number:
Department of Training 1234	123 L Street, Sacramento, CA 95814	DOT TRF #13

FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	DC	A	SCO USE T	O	B	SOURCE FUND
4321	3540	2018		001					10						1,186.95	D	D				4321
DESCRIPTION: Corr SFM 134940 6-23-19					(DHKP) CHAPTER NUMBER/YEAR/ITEM: Chapter 29/18 B/A IT. 3540-001-4321										PROGRAM DESCRIPTION						
4321	1234	2018		001					99						1,186.95	C	D				
DESCRIPTION: Corr SFM 134940 6-23-19					(DHKP) CHAPTER NUMBER/YEAR/ITEM: Chapter 29/18 B/A IT. 1234-001-4321										PROGRAM DESCRIPTION						
					(DHKP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION						
DESCRIPTION					(DHKP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION						

TYPE OF TRANSACTION: Correct SFM 134940 dated 6/23/19

LEGAL AUTHORITY AND REASON FOR REQUEST:

To correct SFM 134940 dated 6/23/2019 for Program 99. The expenditure was incorrectly charged to Org 1234 by Org 3540. The charge does not belong to Org 1234

I hereby certify under penalty of perjury that I am the duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation.

AUTHORIZED SIGNATURE:

CONTACT PERSON:	U.R. Dunne	PHONE FOR CONTACT	(916) 123-4567
E-MAIL FOR CONTACT	UR.Dunne@training.ca.gov	DATE:	6/29/2019

:A 504 PC VERSION (03/2006)

Form 576 A

REPORT NO. 3 Form 576 A (Rev. 3/10)

SCO USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agency
A			

Adjustments to Controller's Accounts

1 June 30, 2019

Page _1_ of _2_

Agency Name and Number	Fund Name and Number	
Department of Training (1234) 2	Training Support Fund (4321) 2	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Officer	(916) 123-4567	UR.Dunne@training.ca.gov

ACCOUNT TITLE	ACCOUNT		AMOUNT	D C
DUE FROM OTHER APPROPRIATIONS 3	1420	3540	1,186.95	D 4
		Net Credits/Debits	1,186.95	D

ORIGINAL - State Controller's Office, Division of Accounting and Reporting

Form 576 B

REPORT NO. 3 Form 576 B (Rev. 3/10)

SCO USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agency
B			

Adjustments to Controller's Accounts

1 June 30, 2019

Page _2_ of _2_

Agency Name and Number	Fund Name and Number	
Department of Training (1234) 2	Training Support Fund (4321) 2	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Officer	(916) 123-4567	UR.Dunne@training.ca.gov

APPROPRIATION AND REVENUE ACCOUNT TITLES	FY	M	REF/ ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	SCO	REVENUE/ OBJECT	AMOUNT	DC
CLEARING ACCOUNT	2018		001		99				D					1,186.95	C 4
													Net Debits/Credits	1,186.95	C

ORIGINAL - State Controller's Office, Division of Accounting and Reporting

Form 576 A, CA-504

REPORT NO. 3 Form 576 A (Rev. 3/10)

SCO USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agency
A			

Adjustments to Controller's Accounts

1 June 30, 2019

Page _1_ of _2_

Agency Name and Number	Fund Name and Number	
Department of Training (1234) 2	Training Support Fund (4321) 2	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Officer	(916) 123-4567	UR.Dunne@training.ca.gov

ACCOUNT TITLE	ACCOUNT		AMOUNT	D C
DUE FROM OTHER APPROPRIATIONS 3	1420	3540	1,186.95	D 4
		Net Credits/Debits	1,186.95	D

ORIGINAL - State Controller's Office, Division of Accounting and Reporting

STATE CONTROLLER'S USE ONLY			STATE OF CALIFORNIA OFFICE OF THE STATE CONTROLLER	STATE CONTROLLER'S USE ONLY	
DOCUMENT NO.	DATE C C C C M M D D	MSG Code		TC Code	VERIFIED BY:
JE			TRANSACTION REQUEST		DATE:

PAGE 1 OF 1

Agency:	Address:	Agency Document Number:
Department of Training 1234	123 L Street, Sacramento, CA 95814	DOT TRF #13

FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D C	A	SCO USE T	O	B	SOURCE FUND
4321	3540	2018		001					10						1,186.95	D	D				4321
DESCRIPTION: Corr SFM 134940 6-23-19				(DHKP) CHAPTER NUMBER/YEAR/ITEM: Chapter 29/18 B/A IT. 3540-001-4321											PROGRAM DESCRIPTION						
4321	1234	2018		001					99						1,186.95	C	D				
DESCRIPTION: Corr SFM 134940 6-23-19				(DHKP) CHAPTER NUMBER/YEAR/ITEM: Chapter 29/18 B/A IT. 1234-001-4321											PROGRAM DESCRIPTION						

Form 576 B, CA-504

REPORT NO. 3 Form 576 B (Rev. 3/10)

SCO USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agency
B			

Adjustments to Controller's Accounts

1 June 30, 2019

Page _2_ of _2_

Agency Name and Number	Fund Name and Number	
Department of Training (1234) 2	Training Support Fund (4321) 2	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Officer	(916) 123-4567	UR.Dunne@training.ca.gov

APPROPRIATION AND REVENUE ACCOUNT TITLES	FY	M	REF/ ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	SCO	REVENUE/ OBJECT	AMOUNT	DC
CLEARING ACCOUNT	2018		001		99				D					1,186.95	C 4
													Net Debits/Credits	1,186.95	C

STATE CONTROLLER'S USE ONLY		
DOCUMENT NO.	DATE C C C C M M D D	MSG Code
JE		

STATE OF CALIFORNIA
OFFICE OF THE STATE CONTROLLER

TRANSACTION REQUEST

STATE CONTROLLER'S USE ONLY	
TC Code	VERIFIED BY:
	DATE:

PAGE 1 OF 1

Agency:	Address:	Agency Document Number:
Department of Training 1234	123 L Street, Sacramento, CA 95814	DOT TRF #13

FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT		REV / OBJ	AMOUNT	DC	A	SCO USE T	O	B	SOURCE FUND
4321	3540	2018		001					10							1,186.95	D	D				4321
DESCRIPTION: Corr SFM 134940 6-23-19					(DHKP) CHAPTER NUMBER/YEAR/ITEM: Chapter 29/18 B/A IT. 3540-001-4321											PROGRAM DESCRIPTION						
4321	1234	2018		001					99							1,186.95	C	D				
DESCRIPTION: Corr SFM 134940 6-23-19					(DHKP) CHAPTER NUMBER/YEAR/ITEM: Chapter 29/18 B/A IT. 1234-001-4321											PROGRAM DESCRIPTION						

Report 5(Same Sign), Form 576 B

REPORT NO. 5

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573

1 JUNE 30, 2019

AGENCY: 1234 DEPT OF TRAINING
FUND: 4321000 TRAINING SUPPORT FUND 2
FY: 2018 ITEM: 001

CHAPTER NO. 14/18

ITEM NO. 1234-001-4321

		EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS		33,656,262.29	-2,434,031.95
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	*Leave Blank*		
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	*Leave Blank*		
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE	*Leave Blank*		
APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	*REPORT 3 - Form 576 B*	-1,186.95	-1,186.95

REPORT NO. 3 Form 576 B (Rev. 3/10)

SCO USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agency
B			

Adjustments to Controller's Accounts

1 June 30, 2019

Page _2_ of _2_

Agency Name and Number	Fund Name and Number	
Department of Training (1234) 2	**Training Support Fund (4321)** 2	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Officer	**(916) 123-4567**	UR.Dunne@training.ca.gov

APPROPRIATION AND REVENUE ACCOUNT TITLES	FY	M	REF/ ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	SCO	REVENUE/ OBJECT	AMOUNT	DC
CLEARING ACCOUNT	2018		001		99				D					1,186.95	C 4
													Net Debits/Credits	**1,186.95**	**C**

Report 15 (E) Same Sign, Form 576 B

AGENCY 1234 - DEPARTMENT OF TRAINING — Report No. 15
FUND 4321 - TRAINING SUPPORT FUND
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER
FISCAL YEAR ENDING JUNE 30, 2019

Appropriations	Apply Current Year: Adjustments SCO Accounts	Apply Current Year: Accruals	Apply Current Year: TOTAL	Transactions per Agency A: Approp. Expend (9000)	Transactions per Agency A: Appropriation Reimb (8100)	Transactions per Agency A: Revenue 8000
	(E)	(F)	(G)	(H)	(I)	(J)
	Step E Report 3	Step F Report 2	Calculated Field	Step H Report 6	Step I Report 6	Step J Report 4
Item 1234-001-4321						
Chapter 14/17, FY 2017/18						
Program 10, State Budget		3,810,786.77	20,367,477.16	20,367,477.16		
Program 15, Financial Information System for Ca		2,117,081.67	3,188,615.70	3,188,615.70		
Program 20, State Audits and Evaluations		1,511,718.59	9,287,991.40	9,287,991.40		
Program 30, Statewide Acct Policies, Consulting & Training		1,070,953.06	5,824,243.13	5,824,243.13		
Program 32, Department of Justice Legal Services		73,958.92	158,976.05	158,976.05		
Program 37, Local Government Audits and Review		1,947,983.36	9,545,521.38	9,545,521.38		
Program 40.01, Administration		1,541,657.77	8,269,605.88	8,269,605.88		
Program 40.02, Administration-Distributed		-1,541,657.77	-8,269,605.88	-8,269,605.88		
Program 99, Clearing Account	-1,186.95	-9,524,369.29	0.00	0.00		
Category 90.10, Reimbursements to 6770 -State Bud		-351,005.01	-2,336,488.46		-2,336,488.46	
Category 90.15, Reimbursements to 6775 -Financial		-564,833.46	-3,188,615.70		-3,188,615.70	
Category 90.20, Reimbursements to 6780 -State Aud		-469,994.41	-5,835,775.54		-5,835,775.54	
Category 90.30, Reimbursements to 6785 -Statewide		-808,273.59	-4,542,863.17		-4,542,863.17	
Category 96, SCIF Deposit		-6,705.76	0.00			
Category 97, ORF Advance		-200,000.00	0.00			
Category 98, Advance to SRF - Other		-42,000.00	0.00			
TOTAL	-1,186.95	-1,370,687.17	31,817,584.97	48,355,745.62	-15,875,776.48	-611,361.81

REPORT NO. 3 Form 576 B (Rev. 3/10)

SCO USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agency
B			

Adjustments to Controller's Accounts

1 June 30, 2019

Page _2_ of _2_

Agency Name and Number	Fund Name and Number
Department of Training (1234) 2	**Training Support Fund (4321)** 2
Name of Contact Person, Title: **U.R. Dunne, Accounting Officer**	Telephone Number: **(916) 123-4567** — Email Address: UR.Dunne@training.ca.gov

APPROPRIATION AND REVENUE ACCOUNT TITLES	FY	M	REF/ ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	SCO	REVENUE/ OBJECT	AMOUNT	DC
CLEARING ACCOUNT	2018		001		99				D					1,186.95	C 4
													Net Debits/Credits	1,186.95	C

Report 4

Final Statement of Revenue

Report Preparation Guide
Statement of Revenue – Year End Report 4

Purpose:

Report 4, Statement of Revenue will reconcile current year revenue recorded by the department with revenue recorded by the SCO as of June 30. The report will also list subsidiary revenue account balances, including accruals and adjustments.

Year End Report 4 (continued)

Reference Documents:

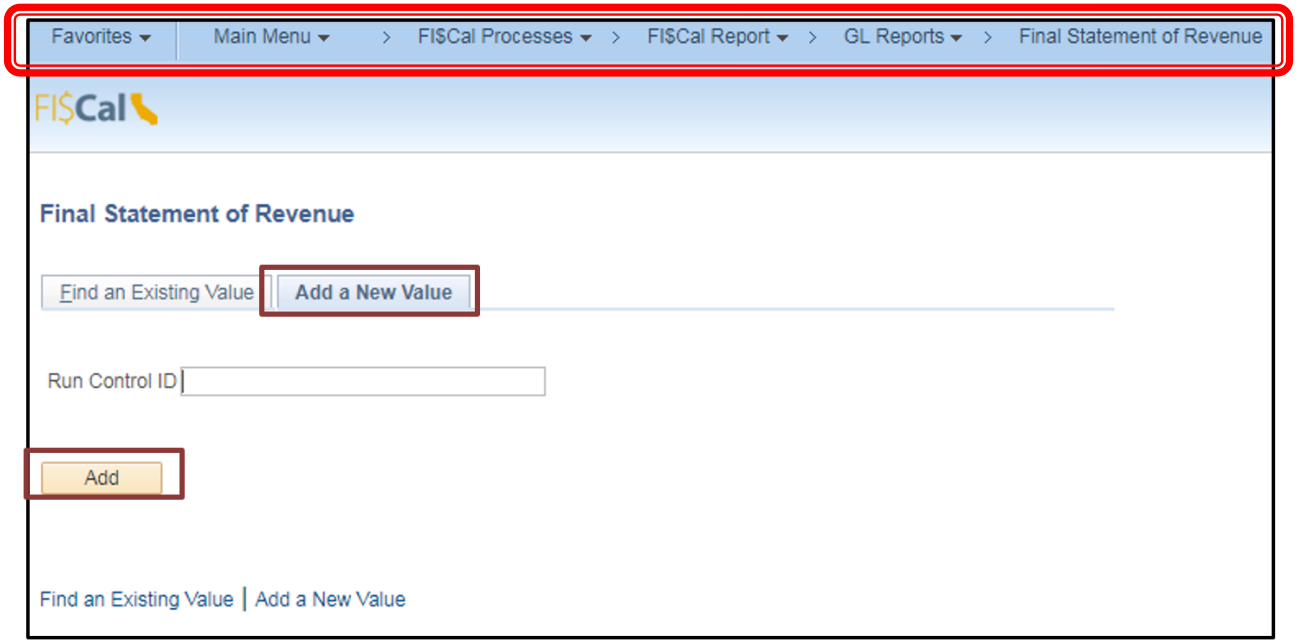
- Job Aid FI$Cal.233 – Statement of Revenue Report 2.0
- Final SCO/Agency Reconciliation Worksheet
- Report of Accruals, Report 1
- Report of Adjustments to SCO Accounts, Report 3
- Reconciliation of Agency Accounts with Transactions per SCO, Report 15
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- SAM section 7956
- Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page)
- Manual Year-End Report Checklist for FI$Cal Departments

Year End Report 4 (continued)

How to Prepare:

The Statement of Revenue is generated from FI$Cal. Follow the steps in Job Aid FI$Cal.233 to generate the report.

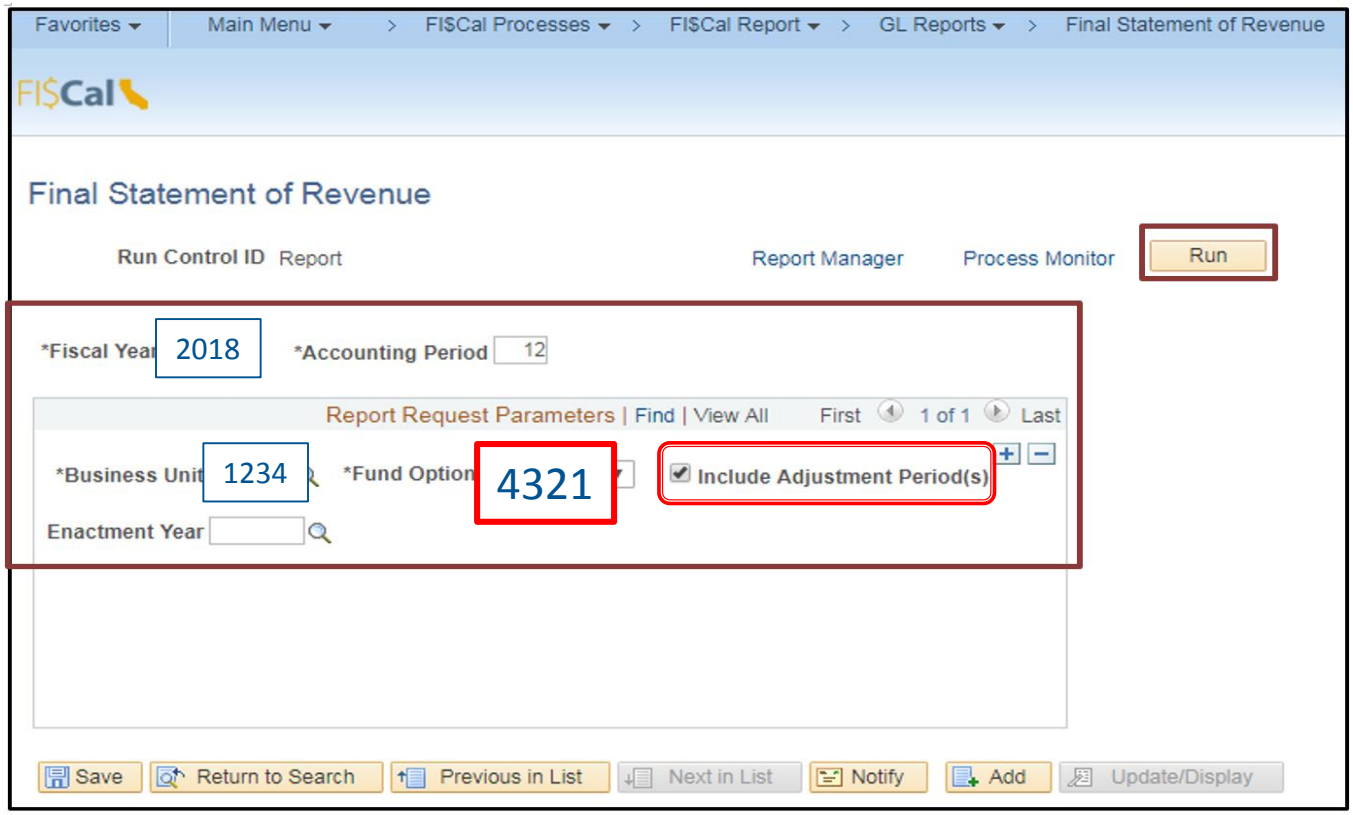
Navigation:



Year End Report 4 (continued)

Parameters:

Fiscal Year, Accounting Period, Business Unit, and Fund Option. Click on the box "Include Adjustment Period(s)" to include the 998 adjustment period in the report.



Year End Report 4 (continued) Pages 3

Report will appear.

1. Review
2. Validate
3. Adjustment Period is 998
4. Revenue account numbers & titles must be in UCM values.
5. "Actual Revenues" account balances on the Report 4 are coming from the KK CC_DTL_REV ledger.n worksheet.

REPORT 4 - YEAR END STATEMENT OF REVENUE 1
Department of Training - 1234
Fund 4321
Fiscal Year 2018-19
As of 06/30/2019

Business Unit :	1234 - Department of Training	**Report ID :**	RPTGL065
Fund :	4321 - Training Support Fund	**Run Date :**	8/20/2019
Subfund:		**Run Time :**	14:02:11
Enactment Year :	2018 2	**Adjustment Period :**	998 3

Account 4	Description	Actual Revenues 5	Total
161400	Miscellaneous Revenue	1,110.46	
163000	Settlements - Other	606,318.60	
164900	Donations	3,500.00	
Total Fund	4321		610,929.06

RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE, JUN, 30, 2019

TOTAL REVENUE PER STATE CONTROLLERS OFFICE ACCOUNTS		610,729.06
RECONCILING FACTORS:		
ACCRUALS PER REPORT OF ACCRUALS	200.00	
ADJUSTMENT TO CONTROLLERS ACCOUNTS		200.00
TOTAL REVENUE PER STATEMENT OF REVENUE		610,929.06

Year End Report 4 (continued) Page 3

5. "Actual Revenues" account balances on the Report 4 - should reconcile to the Final SCO/Agency Reconciliation Worksheet.
6. Revenue per SCO should reconcile to the Final SCO/Agency Reconciliation Worksheet, "Balance per SCO, tab run" line amount.

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period (Final - BLL - Include Encumbrance Reclass) FY 18/19 As of June 30, 2019	ACCT TITLE UCM	COA	2018 Escheat Revenue 4171400 161000	2018 Misc. Revenue 4172500 161400	2018 Settlements Judgements 4173500 163000	2018 Donations 4171300 164900
Balance per SCO "tab run" (same sign) 6			0.00	(910.46)	(606,318.60)	(3,500.00)
Balances per FI$CAL Agency Recon Report:						
Receivables: (Enter GL Acct Name & #)						
Accounts Receivable - Revenue	1313	1200000				
Due from Other Funds	1410	1240000				
Due from Other Appropriations	1420	1240100		(200.00)		
Expense Advance - (opposite sign)	1710	1301100				
Adjustments to SCO accounts:		DATE CORR				
TRF #13 - correct SFM 134940 6/23/19 which doesn't belong.						
SCO ADJUSTED BALANCE			0.00	(1,110.46)	(606,318.60)	(3,500.00)
Bal Per FI$CAL ("D" opposite sign, "F" & "R" same sign		DATE		(1,110.46)	(606,318.60)	(3,500.00)
Adjustments to Fi$Cal:						
FI$CAL ADJUSTED BALANCE			0.00	(1,110.46)	(606,318.60)	(3,500.00)

5

Year End Report 4 (continued) Page 4

7. Accruals should reconcile to Report 1.

FORM 571 - C (03/1996) REPORT NO: 1

CONTROLLER'S USE ONLY PAGE NO: 2

DOCUMENT NO: DATE:

CONTROLLER'S USE ONLY

STATE CONTROLLER'S OFFICE

CURSORY REVIEW

FUND: 4321000 TRAINING SUPPORT FUND

COMP. INPUT

REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS

EXPENDITURES

AGENCY: 1234 DEPARTMENT OF TRAINING

JUNE 30, 2019

REVENUES

MAIL CODE 1234

WORKSHEET/ACC. ACCUM.

ACCOUNT DESCRIPTION	**ENTER** ENCUMBRANCE	D/C	FY	M	REF	CA	PG	EL	COM	TSK	T	SFUND	B	REV/OBJ	**ENTER** ACCRUAL AMOUNT	D/C
(6) - LOCAL GOVERNMENT UNIT		D	2017		001		37				D				423.65	C
(7) - ADMINISTRATION		D	2017		001		40	01			D				3,619.10	C
(8) - DISTRIBUTED ADMINISTRATION		C	2017		001		40	02			D				3,619.10	D
CLASTARS CLEARING ACCOUNT			2017		001		99				D				1,601.91	C
ESCHEAT-CHECKS, WARRANTS			2018								R			0161000		
MISCELLANEOUS REVENUE			2018								R			0161400	200.00	C

7

Year End Report 4 (continued)

8. Adjustments should reconcile to Report 3.

Note:
Reconciling Factors
Manually post (7 & 8).
In this example there was an Accrual from Report 1 (571C); however, no Report 3 item so nothing to report on the "Adjustment to Controllers Accounts."

REPORT 4 - YEAR END STATEMENT OF REVENUE
1 Department of Training - 1234
Fund 4321
Fiscal Year 2018-19
As of 06/30/2019

Business Unit :	1234 - Department of Training	Report ID :	RPTGL065
Fund :	4321 - Training Support Fund	Run Date :	8/10/2019
Subfund:		Run Time :	13:26:59
Enactment Year :	2018 2	Adjustment Period :	998 3

Account 4	Description	5 Actual Revenues	Total
161400	Miscellaneous Revenue	1,110.46	
163000	Settlements - Other	606,318.60	
164900	Donations	3,500.00	
*Total Fund	4321		9 610,929.06

RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE, JUN, 30, 2019

TOTAL REVENUE PER STATE CONTROLLERS OFFICE ACCOUNTS		6 610,729.06
RECONCILING FACTORS:		
ACCRUALS PER REPORT OF ACCRUALS	7 200.00	
ADJUSTMENT TO CONTROLLERS ACCOUNTS	8 ———	200.00
TOTAL REVENUE PER STATEMENT OF REVENUE		9 610,929.06

Year End Report 4 (continued) Page 5

9. Total Fund Revenue agree with the current year revenue in Report 15. Total Revenue per Statement of Revenue should agree with Total Fund Revenue on both lines of the report.

AGENCY 1234 - DEPARTMENT OF TRAINING
FUND 4321 - TRAINING SUPPORT FUND
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER
FISCAL YEAR ENDING JUNE 30, 2019

Report No. 15

Appropriations	Transactions Per State Controller 06/30/19	Apply Current Year: Adjustments To SCO Accounts	Apply Current Year: Accruals	TOTAL	Transactions per Agency Accounts: Approp. Expend (9000)	Transactions per Agency Accounts: Appropriation Reimb (8100)	Transactions per Agency Accounts: Revenue 8000	Transactions per Agency Accounts: Refunds to Reverted Approp (9891)
	(A)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Revenue 2018/19 - Current Year								
161000-Escheat-Chks, Warrants	0.00			0.00			0.00	
161400-Miscellaneous Revenue	-910.46		-200.00	-1,110.46			-1,110.46	
163000-Settlements/Judgements	-606,318.60			-606,318.60			-606,318.60	
164900-Donations	-3,500.00			-3,500.00			-3,500.00	
Revenue 2017/18 - Prior Year								
161000-Escheat-Chks, Warrants				0.00				
161400-Miscellaneous Revenue	-800.00			0.00				
163000-Settlements/Judgements	-432.75			-432.75			-432.75	
500000-Refunds to Reverted Appropns	-51,022.36			-51,022.36				-51,022.36
TOTAL	31,654,271.58	-1,186.95	-1,370,687.17	31,817,584.97	48,355,745.62	-15,875,776.48	-611,361.81	-51,022.36

9

610.929.06

Report 6

Final Budget Report

Report 6

Provides summary status of :

- Appropriations, including expenditures
- Encumbrances
- Reimbursements
- Balances for each appropriation

Not submitted to the SCO

Used for:

- Year-end financial reporting
- Audit purposes
- Support past year expenditures during the budget development process

Reference Documents

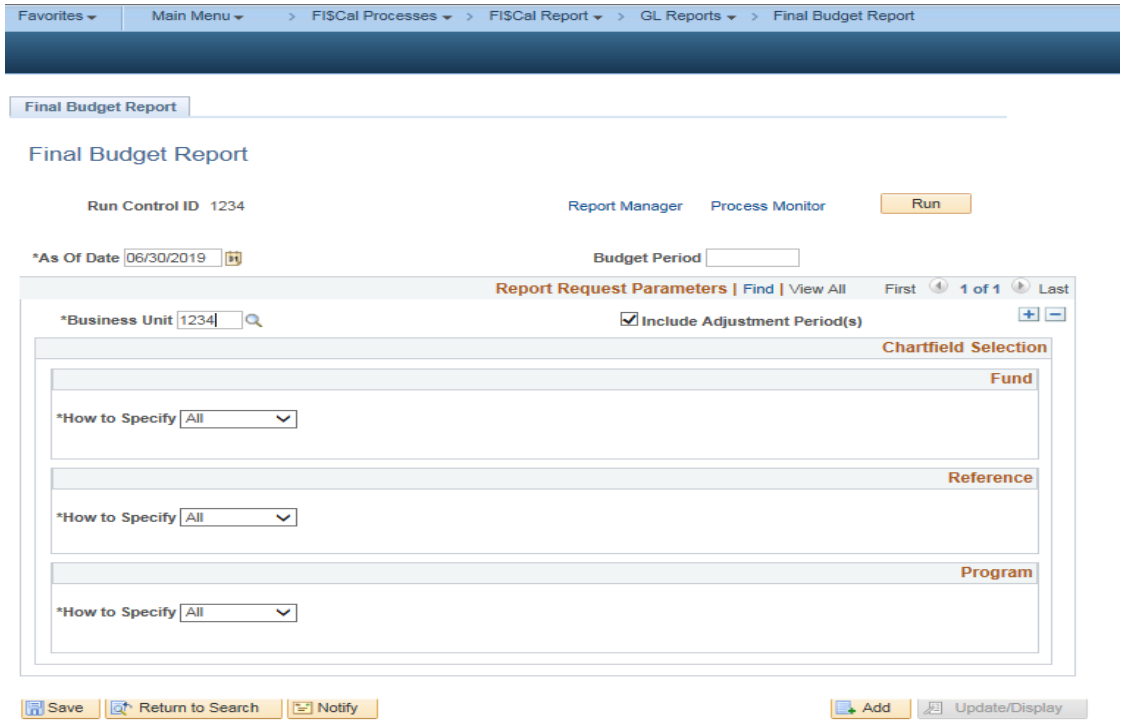
- Job Aid FI$Cal.235 – Final Budget Report
- Report of Accruals to Controller's Accounts, Report 1
- Reconciliation of Agency Accounts with Transactions Per State Controller, Report 15
- Final SCO/Agency Reconciliation Worksheet
- Final Reconciliation of Controller's Account with Final Budget Report, Report 5
- SAM Section 7961
- Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page)
- Manual Year-End Report Checklist for FI$Cal Departments

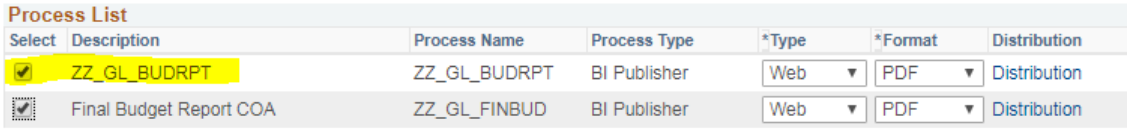
How to Prepare

Report 6 is generated in FI$Cal

Use Job Aid FI$Cal.235

- Navigation: Main Menu ➔ FI$Cal Processes ➔ FI$Cal Report ➔ GL Reports ➔ Final Budget Report
- Parameters: As of Date, Budget Period, Fund, Reference, and Program.
- Run this report one fund at a time or all funds at once.
- Include Adjustment Periods
- Leave "Budget Period" Blank
- You can run this report in COA and UCM. Run in UCM to have the values match other reports





How to Validate

1 – Review header information, including the As of Date

2 – Validate the BU, Fund number, Fund name, Reference and ENY

3 – Adjustment Period 998 must be included in the report

REPORT 6 - FINAL BUDGET REPORT
Department of Training - 1234
Fund 4321
Fiscal Year 2018 - 19
As of 06/30/2019 1

Business Unit:	1234 - Department of Training
Fund:	4321 - Training Support Fund
Subfund:	
Reference:	001
Enactment Year:	2018 2

Report ID:	RPTGL156
Run Date:	8/9/2019
Run Time:	16:01:45
3 Adjusting Period:	998

See Page 4 of Report Preparation Guide Packet

How to Validate

4 – The Encumbrances/Allocated Encumbrance amounts for each Appropriation line should agree with the Encumbrances column on **Report 1** (Form 571-C)

Report 1

FORM 571 - C (03/1996)
CONTROLLER'S USE ONLY
DOCUMENT NO: DATE:

STATE CONTROLLER'S OFFICE

FUND: 4321000 TRAINING SUPPORT FUND

REPORT OF ACCRUALS TO CONTROLLER'S ACC
JUNE 30, 2019

AGENCY: 1234 DEPARTMENT OF TRAINING
MAIL CODE 1234

ACCOUNT DESCRIPTION	**ENTER** ENCUMBRANCE	D/C	FY	M	REF	CA	PG	EL	C
6770 - STATE BUDGET	286,056.87	D	2018		001		10		
6775 - FINANCIAL INFORMATION SYSTEM			2018		001		15		
6780 - STATE AUDITS AND EVALUATION	75,698.34	D	2018		001		20		
6785 - STATEWIDE ACCOUNTING POLICIES	43,166.70	D	2018		001		30		
6790 - DEPARTMENT OF JUSTICE LEGAL			2018		001		32		
6800 - LOCAL GOVERNMENT AUDITS AND	449,400.61	D	2018		001		37		
9900100 - ADMINISTRATION	61,388.03	D	2018		001		40	01	
9900200 - ADMINISTRATION - DISTRIBUTED	61,388.03	C	2018		001		40	02	

Report 6

Budget Period Appropriation	Program Expenditures	Element Component Task Encumbrance/Allocated Encumbrance
REGULAR APPROPRIATIONS		4
2018 -21,194,000.00	10 20,081,420.29	286,056.87
2018 -3,217,000.00	15 3,188,615.70	0.00
2018 -11,819,000.00	20 9,212,293.06	75,698.34
2018 -6,475,000.00	30 5,781,076.43	43,166.70
2018 -359,000.00	32 158,976.05	0.00
2018 -12,378,000.00	37 9,096,120.77	449,400.61
2018 -8,298,000.00	40.01 8,208,217.85	61,388.03
2018 8,298,000.00	40.02 -8,208,217.85	-61,388.03
TOTAL FOR REGULAR APPROPRIATIONS:		
-55,442,000.00	47,518,502.30	854,322.52

How to Validate

5 – The Budgetary Expenditures column should agree with the Appropriation Expenditures (9000) column for each Appropriation line and Reimbursements (8100) column for each Reimbursement line on **Report 15**

Report 6 → Report 15

Prior Year Encumbrance Reversals	Budgetary Expenditures
	5
State Budget 0.00	20,367,477.16
Financial Information System 0.00	3,188,615.70
State Audits & Evaluations 0.00	9,287,991.40
Statewde Actg Policies, Consul 0.00	5,824,243.13
Department of Justice Legal Se 0.00	158,976.05
Local Gov Audits & Review 0.00	9,545,521.38
Administration 0.00	8,269,605.88
Administration - Distributed 0.00	-8,269,605.88
0.00	48,372,824.82
SCHEDULED REIMBURSEMENTS	5
State Budget 0.00	-2,336,488.46
Financial Information System f 0.00	-3,188,615.70
State Audits & Evaluations 0.00	-5,835,775.54
Statewde Actg Policies, Consul 0.00	-4,542,863.17

Appropriations	Transactions pe	
	Approp. Expend (9000)	Appropriation Reimb (8100)
	(H)	(I)
Item 1234-001-4321		
Chapter 29/18, FY 2018/19		
Program 10, State Budget	20,367,477.16	
Program 15, Financial Information System for California	3,188,615.70	
Program 20, State Audits and Evaluations	9,287,991.40	
Program 30, Statewide Accounting Policies, Consulting and Training	5,824,243.13	
Program 32, Department of Justice Legal Services	158,976.05	
Program 37, Local Government Audits and Review	9,545,521.38	
Program 40.01, Administration	8,269,605.88	
Program 40.02, Administration-Distributed	-8,269,605.88	
Program 99, Clearing Account		
Category 90.10, Reimbursements to 6770 -State Budget		-2,336,488.46
Category 90.15, Reimbursements to 6775 -Financial Info Sys		-3,188,615.70
Category 90.20, Reimbursements to 6780 -State Audits & Eval		-5,835,775.54
Category 90.30, Reimbursements to 6785 -Statewide Acct Policies		-4,542,863.17
Category 96, SCIF Deposit		
Category 97, ORF Advance		
Category 98, Advance to SRF - Other		

How to Validate

See Page 6 of Report Preparation Guide Packet

Report 6

6 – Reconcile the Balance to the Final SCO/Agency Reconciliation Worksheet.

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 – TRAINING SUPPORT FUND Period (Final - BLL - Include Encumbrance Reclass) FY 18/19 As of June 30, 2019	ACCT TITLE UCM	ACCT TITLE COA	2018 State Budget Pgm 6770 001 D 10	2018 FI$CAL Pgm 6775 001 D 15	2018 State Audits & Evaluations Pgm 6780 001 D 20	2018 Statewide Acct Policies, Consul Pgm 6785 001 D 30	2018 DOJ Leg Service Pgm 67 001 D	Balance	2018 Administration Pgm 9900100 001 D 40.01	2018 Administration Distributed Pgm 9900200 001 D 40.02	2018 CLEARING ACCOUNT 001 D 99	2018 Reimbursement REF TYPE CAT Pgm 9990/6770 001 F 90.10	2018 Reimbursement REF TYPE CAT Pgm 9990/6775 001 F 90.15	2018 Reimbursement REF TYPE CAT Pgm 9990/6780 001 F 90.20	2018 Reimbursement REF TYPE CAT Pgm 9990/6785 001 F 90.30
								6							
Balance per SCO "tab run" (same sign)			(4,637,309.61)	(2,145,465.97)	(4,042,727.19)	(1,721,709.93)	(273,98	-826,522.84	(1,570,051.89)	1,570,051.89	9,525,556.24	714,516.55	593,217.76	2,795,218.87	1,290,410.42
Balances per FI$CAL Agency Recon Report:								-28,384.30							
Receivables:								-2,531,008.60							
Cash on Hand	1190	1100000						-650,756.87							
General Cash	1110	1101000													
Accounts Receivable - Abatements	1311	1200100									(9,258.72)				
Accounts Receivable - Reimbursements	1312	1200050						-200,023.95						(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						-2,832,478.62		(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		-28,394.12			3,009.10				
Accrued Payables (Period 998 accruals)	3010	2000100	63,808.26	14,199.31	21,154.46	11,558.01			12,547.22		495,726.31				
Encumbrances	3010	2000000	248,186.69		10,258.99	0.00			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		28,394.12	60,125.33	(61,388.03)	269,220.60				
Due to Other Funds (Period 998 accruals)	3114	2010000			2,451.51		29,84		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	44,11	-7,069,175.18	1,466,783.74		950.00				
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000			395.27										
Other:															
Unloaded Collections	3730	2090100						6							
Adjustments to SCO accounts:		CORR						363,511.54							
DOF TRF #13 - correct SFM 1241440 6/23/19 which does not belong to DOF		6/29/19									(1,186.95)				
SCO ADJUSTED BALANCE			**(826,522.84)**	**(28,384.30)**	**(2,531,008.60)**	**(650,756.87)**	**(200,023.**		**(28,394.12)**	**28,394.12**	**(0.00)**	**363,511.54**	**28,384.30**	**2,325,224.46**	**482,136.83**
								28,384.30							
Bal Per FI$CAL ("D" opposite sign, "F" same sign)		DATE	(826,522.84)	(28,384.30)	(2,531,008.60)	(650,756.87)	(200,02		(28,394.12)	28,394.12	0.00	363,511.54	28,384.30	2,325,224.46	482,136.83
Adjustments to Fi$Cal:								2,325,224.46							
Revolving Fund Cash (GL 1130)	1130	1101200													
Advance to DRF 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						482,136.83							
FY060225 6/30/19															
FY060226 6/30/19															
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

Match with Report 6

Match with Report 6

Page 6

How to Validate

7,8 – The Budgetary Expenditures and Balance amount on the Total Reference line agree with corresponding totals on **Report 5** (except reverting year appropriation balance = zero on Report 5).

Report 6

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 5

PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS

TOTAL

See Page 4 of Report Preparation Guide Packet

Important Notes/Tips

The Balance amount on the Total Reference line should be a credit or zero.

A debit indicates the appropriation is over-spent.

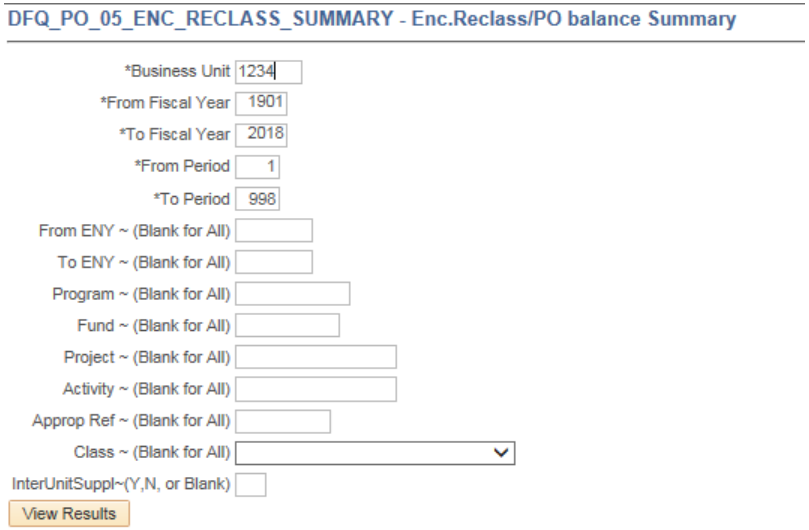
TOTAL FOR SCHEDULED REIMBURSEMENTS:					
19,103,000.00	-15,903,742.87	0.00	0.00	-15,903,742.87	3,199,257.13
Total Reference	001				
-36,339,000.00	31,614,759.43	854,322.52	0.00	32,469,081.95	-3,869,918.05

Important Notes/Tips

Review Report 6 monthly to reconcile encumbrances and appropriation balances

- Reconcile encumbrances to supporting documents by running the DFQ_PO_05 Query

Refer to the Accounts Payable Encumbrance year-end journal entries training material for more information on the Finance Website http://www.dof.ca.gov/Accounting/Consulting_and_Training/FISCal_Training/documents/YE-ER_Year-End_Encumbrance_Reclassification.pdf



Report 5

Final Reconciliation of Controller's Accounts with Final Budget Report

Report 5

Reconciles a department's appropriation balances with the SCO balances as of June 30

Reference Documents

- Job Aid FI$Cal.248 – Preparing the Final Reconciliation of Controller's Accounts
- SCO Tab Run as of June 30 (Current Year)
- Reconciliation of Agency Accounts with Transaction Per State Controller, Report 15 (Prior Year)
- Report of Accruals to Controller's Accounts, Report 1 (Prior & Current Year)
- Accrual Summary Report (Prior Year)
- Final SCO/Agency Reconciliation Worksheet (Current Year)
- Adjustments to Controller's Accounts, Report 3 (Current Year)
- Final Budget Report, Report 6 (Current Year)
- Pending Budget Revisions, Allocation Orders or Executive Orders
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- SAM Section 7957
- Manual Year-End Report Checklist for FI$Cal Departments

Report 5

A Report 5 is needed for all fiscal years

Departments need a Report 5 for each appropriation that exists on SCO records as of June 30

Departments may create their own Report 5 for items that were effective prior to July 1, but were not set up on the SCO records by June 30

Report 5

- Input document
- Prepared manually using reports found on SCO's website https://www.sco.ca.gov/ard_reporting.html
  - Report 5 – Final Reconciliation of Controller's Accounts with Agency Records
  - Prior Year Accrual Summary Report

- Follow the steps in Job Aid FI$Cal.248.

How to Validate

- See Page 4 of Report Preparation Guide Packet (ENY 2017)

1 –Department should verify the SCO preprinted lines:

- June 30 Account Balances Per State Controllers.
  - Use the SCO tab run for the June 30 Control "C" accounts.

REPORT NO. 5

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573

JUNE 30, 2019

1

AGENCY: 1234 DEPT OF TRAINING
FUND: 4321000 TRAINING SUPPORT FUND
FY: 2017 ITEM: 001

CHAPTER NO. 23/17 ITEM NO. 1234-001-4321

		EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	*SCO Tab Run "C" Accounts*	-1,798,298.81	-7,029,474.66
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	*PY REPORT 15 Column "E"*	-900,000.00	
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	*PY REPORT 1 - Form 571-C*	2,584,529.50	
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE	*SCO PY Accrual Summary Rpt "SCO Change Amount"*		

How to Validate

- See Page 4 of Report Preparation Guide Packet (ENY 2017)

- Reverse Prior Year Adjustments to Controllers Accounts
  - Previous year's Corrections Made by Controllers (Report 15 column "E") should match the prior year adjustments (same sign)
- Reverse Prior Year Expenditures/Reimbursement Accrued
  - Sum of all the accruals reported in prior year's Report 1(Form 571-C) should match the reversed prior year accruals (same sign)
- Reverse Prior Year Corrections Made By Controllers Office
  - Use SCO Prior Year Accrual Summary Report, the SCO Change Amount column, (opposite sign).
- If Department does not agree with SCO pre-printed amounts, provide a footnote to indicate the amount per dept. records

REPORT NO. 5

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573

JUNE 30, 2019

1

AGENCY: 1234 DEPT OF TRAINING
FUND: 4321000 TRAINING SUPPORT FUND
FY: 2017 ITEM: 001

CHAPTER NO. 23/17 ITEM NO. 1234-001-4321

		EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	*SCO Tab Run "C" Accounts*	-1,798,298.81	-7,029,474.66
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	*PY REPORT 15 Column "E"*	-900,000.00	
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	*PY REPORT 1 - Form 571-C*	2,584,529.50	
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE	*SCO PY Accrual Summary Rpt "SCO Change Amount"*		

Steps to Prepare

- See Pages 6 of Report Preparation Guide Packet (ENY 2018)

2 –Enter adjustment amount from the **Report 3** (Form 576B), in both the expenditure and appropriation balance columns.

- Same sign

Report 3

REPORT NO. 3 Form 576 B (Rev. 3/10)

SCO USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agency
B			

Adjustments to Controller's Accounts

June 30, 2019

Page _2_ of _2_

Agency Name and Number	Fund Name and Number	
DEPT OF TRAINING (1234)	**TRAINING SUPPORT FUND 4321**	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Officer	**123-4567**	UR.Dunne@training.ca.gov

APPROPRIATION AND REVENUE ACCOUNT TITLES	FY	M	REF/ ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	SCO	REVENUE/ OBJECT	AMOUNT	DC
CLEARING ACCOUNT	2018		001		99				D					1,186.95	C

Report 5

REPORT NO. 5

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573

JUNE 30, 2019

1

AGENCY: 1234 DEPT OF TRAINING
FUND: 4321000 TRAINING SUPPORT FUND
FY: 2018 ITEM: 001

CHAPTER NO. 14/18

ITEM NO. 1234-001-4321

		EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS		33,656,262.29	-2,434,031.95
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	*Leave Blank*		
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	*Leave Blank*		
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE	*Leave Blank*		
APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	*REPORT 3 - Form 576 B*	-1,186.95 2	-1,186.95

Steps to Prepare

3 –Enter the accrual amounts entered from the **Report 1** (Form 571–C) in both the expenditure and appropriation balance columns.

- Same sign

Report 1

Report 5

- See Page 7 of Report Preparation Guide Packet (ENY 2018)

FORM 571 - C (03/1996)
CONTROLLER'S USE ONLY
DOCUMENT NO: DATE:

FUND: 4321000 TRAINING SUPPORT FUND

AGENCY: 1234 DEPARTMENT OF TRAINING
MAIL CODE 1234

Star.Lord@training.ca.gov

STATE CONTROLLER'S OFFICE

REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS
JUNE 30, 2019

REPORT NO: 1
PAGE NO: 1
CONTROLLER'S USE ONLY
CURSORY REVIEW
COMP. INPUT
EXPENDITURES
REVENUES
WORKSHEET/ACC. ACCUM.

ACCOUNT DESCRIPTION	**ENTER** ENCUMBRANCE	D/C	FY	M	REF	CA	PG	EL	COM	TSK	T	SFUND	B	REV/OBJ	**ENTER** ACCRUAL AMOUNT	D/C
6770 - STATE BUDGET	286,056.87	D	2018		001		10				D				3,810,786.77	D
6775 - FINANCIAL INFORMATION SYSTEM			2018		001		15				D				2,117,081.67	D
6780 - STATE AUDITS AND EVALUATION	75,698.34	D	2018		001		20				D				1,511,718.59	D
6785 - STATEWIDE ACCOUNTING POLICIES	43,166.70	D	2018		001		30				D				1,070,953.06	D
6790 - DEPARTMENT OF JUSTICE LEGAL			2018		001		32				D				73,958.92	D
6800 - LOCAL GOVERNMENT AUDITS AND	449,400.61	D	2018		001		37				D				1,947,983.36	D
9900100 - ADMINISTRATION	61,388.03	D	2018		001		40	01			D				1,541,657.77	D
9900200 - ADMINISTRATION - DISTRIBUTED	61,388.03	C	2018		001		40	02			D				1,541,657.77	C
CALSTARS CLEARING ACCOUNT			2018		001		99				D				9,524,369.29	C
REIMBURSEMENTS TO 6770 - STATE BUDGET	34,532.46	C	2018		001	90	10				F	0001000			351,005.01	C
REIMBURSEMENTS TO 6775 - FINANCIAL INFO			2018		001	90	15				F	0001000			564,833.46	C
REIMBURSEMENTS TO 6780 - STATE AUDITS			2018		001	90	20				F	0001000			469,994.41	C
REIMBURSEMENTS TO 6785 - STATEWIDE			2018		001	90	30				F	0001000			808,273.59	C

SCO ACCOUNT CODE					
	10	6770-STATE BUDGET	*REPORT 1 - Form 571-C*	3,810,786.77	3,810,786.77
	15	6775-FINANCIAL INFORMATION SYSTEM FOR CALIFORNIA		2,117,081.67	2,117,081.67
	20	6780-STATE AUDITS AND EVALUATIONS		1,511,718.59	1,511,718.59
	30	6785-STATEWIDE ACCOUNTING POLICIES, CONSULTING AND		1,070,953.06	1,070,953.06
	32	6790-DEPARTMENT OF JUSTICE LEGAL SERVICES		73,958.92	73,958.92
	37	6800-LOCAL GOVERNMENT AUDITS AND REVIEW		1,947,983.36	1,947,983.36
	40 01	9900100-ADMINISTRATION		1,541,657.77	1,541,657.77
	40 02	9900200-ADMINISTRATION - DISTRIBUTED		-1,541,657.77	-1,541,657.77
	99	CALSTARS CLEARING ACCOUNT		-9,524,369.29	-9,524,369.29
90	10	REIMBURSEMENTS TO 6770-STATE BUDGET		-351,005.01	-351,005.01
90	15	REIMBURSEMENTS TO 6775-FINANCIAL INFO SYS		-564,833.46	-564,833.46
90	20	REIMBURSEMENTS TO 6780-STATE AUDITS & EVAL		-469,994.41	-469,994.41
90	30	REIMBURSEMENTS TO 6785-STATEWIDE ACCT POLICIES, CONSULTING		-808,273.59	-808,273.59

Steps to Prepare

- See Page 5 of Report Preparation Guide Packet (ENY 2018)

4 – Enter pending Budget Revisions, Allocation Orders, or Executive Orders in the **Appropriation Balance** column only

- These entries are not documented on Report 1, so provide a footnote
- Include a hard copy of the Budget Revisions, Allocation Orders, or Executive Orders with Report 5

Report 5

96	STATE COMPENSATION INSURANCE FUND DEPOSIT			-6,705.76	Pre-printed by SCO
97	REVOLVING FUND ADVANCE	5		-200,000.00	
98	ADVANCE TO SERVICE REVOLVING FUND-OTHER SERVICES			-42,000.00	Pre-printed by SCO
	PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS	4			

Steps to Prepare

- See Page 5 of Report Preparation Guide Packet (ENY 2018)

5 – Advances to Other Funds and Prepayments to Service Revolving Fund are preprinted in the Appropriation Balance column only.

Enter the current year accruals for the Revolving Fund Advance in the Appropriation Balance column only from the Report 1(form 571-C).

Report 1

FORM 571 - C (03/1996)
CONTROLLER'S USE ONLY

REPORT NO: 1
PAGE NO: 1

DOCUMENT NO: DATE:

FUND: 4321000 TRAINING SUPPORT FUND

AGENCY: 1234 DEPARTMENT OF TRAINING
MAIL CODE 1234

ACCOUNT DESCRIPTION	**ENTER** ACCRUAL AMOUNT	D/C
REVOLVING FUND ADVANCE	200,000.00	C

Report 5

96	STATE COMPENSATION INSURANCE FUND DEPOSIT			-6,705.76	Pre-printed by SCO
97	REVOLVING FUND ADVANCE	5		-200,000.00	
98	ADVANCE TO SERVICE REVOLVING FUND-OTHER SERVICES			-42,000.00	Pre-printed by SCO

Important Notes/Tips

- See Page 8 of Report Preparation Guide Packet (ENY 2018)

The column totals on the Report 5 must agree with the Budgetary Expenditures and Balance column totals for the Total Reference on the Report 6.

Report 6

Report 5

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
		TOTAL			32,469,081.95	-3,869,918.05

Match Total Reference Report 6

Budgetary Expenditure

Balance Columns

Important Notes/Tips

If departments absolutely cannot meet the deadline and must prepare estimates of the accruals, please contact your Finance accounting analyst and manager for guidance and instructions.

For departments that were unable to provide year-end reports in a timely manner last year, SCO has approved the following footnote to use on year-end Reports 5 and 15, where applicable:

> "Due to the FI$Cal implementation, departments were unable to provide financial reports in a timely manner. As a result, the SCO used estimates for their financial reports information included in the SCO's Budgetary/Legal Basis publication. Therefore, the Prior Year Accrual amount on departments' financial reports won't match with SCO's records."

Report 7

Pre-Closing Trial Balance

Report 7

Lists the general ledger account balances for nominal and real accounts, including accruals and adjustments before nominal accounts have been closed.

A Report 7 is needed for each fund in State Treasury, including the Special Deposit Fund, and for trust fund accounts outside of STO.

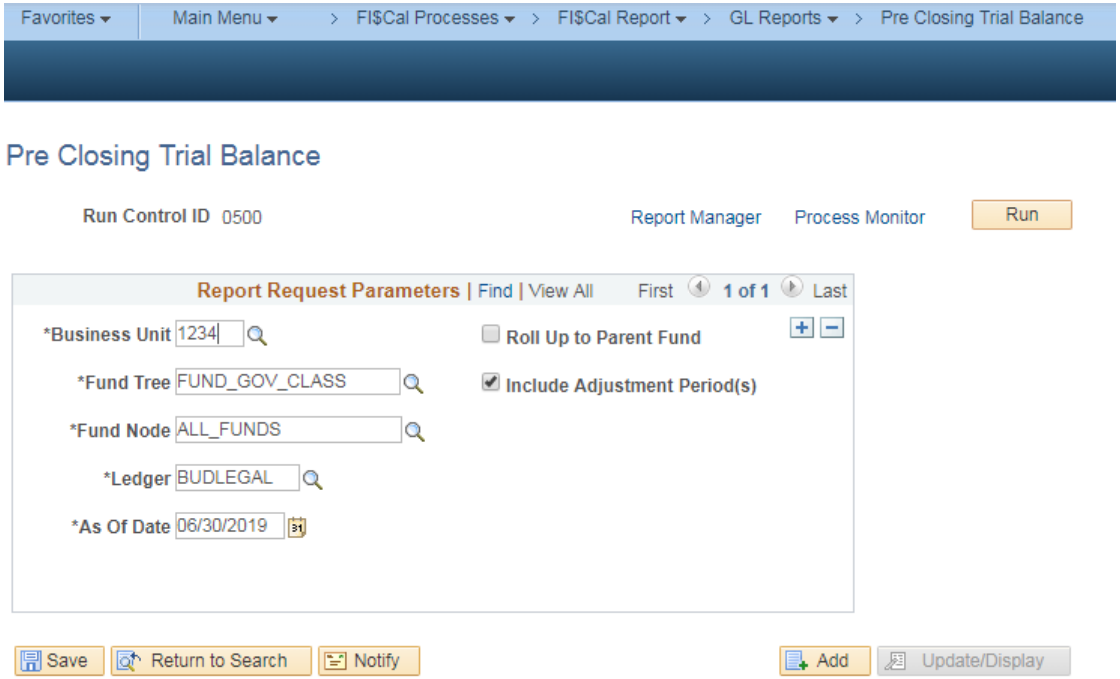
Reference Documents

- Job Aid FI$Cal.228 – Pre-Closing Trial Balance Report
- GL Trial Balance Report
- Due to / Due From Supplemental Report
- Subsidiaries on File Report
- Reconciliation of Agency Accounts with Transaction Per State Controller, Report 15
- Post-Closing Trial Balance, Report 8 (Prior Year)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- SAM Section 7962
- Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page)
- Manual Year-End Report Checklist for FI$Cal Departments

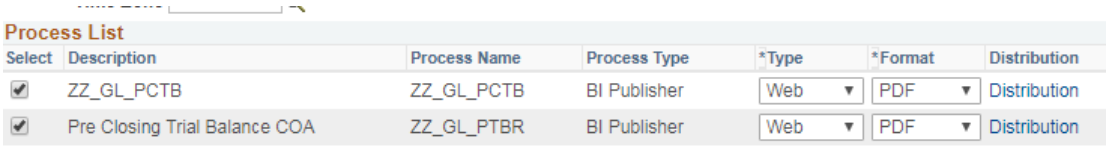
How to Prepare

Report 7 is generated in FI$Cal

- Use Job Aid FI$Cal.228
- Navigation: Main Menu ➔ FI$Cal Processes ➔ FI$Cal Report ➔ GL Reports ➔ Pre Closing Trial Balance
- Parameters: **Business Unit, Fund Tree, Fund Node, Ledger, As of Date** and **Include Adjustment Period(s)**
- **Budgetary Legal Ledger (BUDLEGAL)** must be used for the Pre Closing Report to be submitted to SCO as part of the year end statement package.



This report can be ordered with FI$Cal COA or UCM values, SCO requires UCM values.

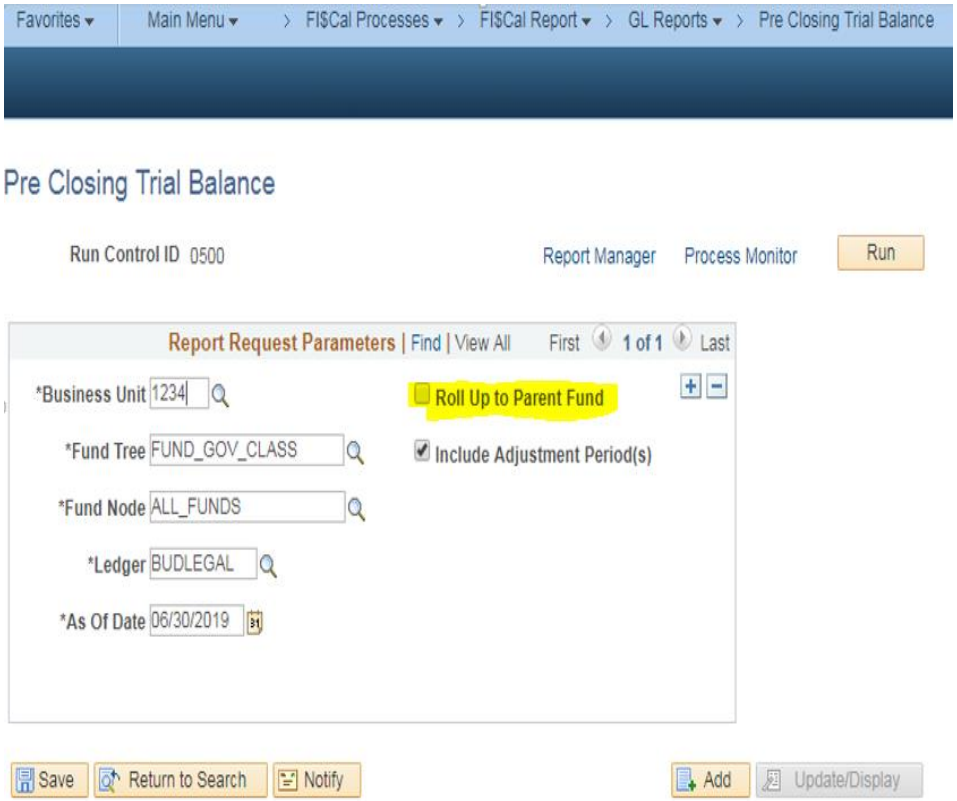


How to Prepare

- If **Roll up to Parent Fund** is selected, all the sub fund amounts will be rolled-up and displayed at the parent fund.
- If it is not selected, the amounts will not be rolled-up and will be displayed at the sub fund.
- Run the Report with and without the **Roll Up to Parent Fund** marked

SCO Requires:

- A separate set of year-end financial report for each sub-fund
- A consolidated report for funds with multiple sub-funds



How to Validate

- See Page 4 of Report Preparation Guide Packet

1 – Review report header information, including the As of Date.

2 – Validate the BU and Fund number and name.

3 – Adjustment Period 998 must be included in the report.

REPORT 7 - PRE-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 4321
Fiscal Year 2018 - 19
As of 06/30/2019

1

Business Unit:	1234 - Department of Training
Fund:	4321 - Training Support Fund
Subfund:	

2

Report ID:	RPTGL068
Run Date:	8/9/2019
Run Time:	17:15:54
Adjustment Period:	998

3

How to Validate

4 – The account numbers on the Pre-Closing Trial Balance can be ordered in Uniform Codes Manual (UCM) values or Chart of Accounts (COA) values.

- SCO requires UCM Values.
- GL 65 Unapp InterUnit Transfers shows up as a COA value on the UCM report, not as Account 1140.

COA

ACCOUNT	ACCOUNT TITLE
1100000	Cash on Hand
1101000	General Cash - CTS Accounts
1101200	Revolving Fund Cash
1200050	AR - Reimbursements
1200100	AR - Abatements

UCM

ACCOUNT 4	ACCOUNT TITLE
1110	General Cash - CTS Accounts
1130	Revolving Fund Cash
1190	Cash on Hand
1311	AR - Abatements
1312	AR - Reimbursements
1319	AR - Other
1410	Due From Other Funds
1420	Due From Approps - Same Fund
1600	Provision For Deferred AR
1710	Expense Advances
1730	Prepay to Other Funds/Approps
3010	Accounts Payable
3114	Due to Other Funds - Current
3115	Due to Other Approps-Same Fund
3290	Due to Other Govt Entities
3420	Unearned Reimbursements
3730	Uncleared Collections
5330	Reserve - Prepaid Items
5570	Fund Balance - Clearing
65	Unapp InterUnit Transfers
8000	Revenue
8100	Reimbursements
9000	Appropriated Expenses
9891	Refunds to Reverted Appropriation

How to Validate

5 – Use this report to validate Inter-fund accounts on the Due To/ Due From Supplemental Report.

Due To/From Supplemental Report

Report 7

ACCOUNT	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

Due To/From Supplemental Report
Department of Training
Fund 4321
Fiscal Year 2018 - 19
As of 06/30/2019

Business 1234 – Department of Training
Fund: 4321 – Training Support Fund
Subfund:

Report ID: RPTG
Run Date: 08/09
Run Time: 10:33
Adjustment Period: 998

This information is required for all Due To Other Funds (GL 3114), Due From Other Funds (GL 1410), Due To Other Appropriations (GL 3115), and Due From Other Appropriations (GL 1420), Report No. 1, Report No. 3, Report No. 7, and/or Revisions to Report Nos. 1,3, and 7. Departments should coordinate with each other to ensure that their corresponding Due To and Due From entries reconcile. Submit GAAP adjustments for nongovernmental cost funds if the encumbrance amount exceeds $1 million. Refer to the GAAP adjustment section in the GAAP Basis Reporting Year-End Financial Reports Information

Contact Person:	Email	Telephone:
U.R. Dunne, Accounting Officer	UR.Dunne@training.ca.gov	(916)123-4567

GL ACCOUNT	SUBSIDIARY FUND	SUBSIDIARY ORG	SUBSIDIARY ORGANIZATION TITLE	AMOUNT	SUBTOTAL (GL/SFUND/SORG)
1410	0042	2660	Department of Transportation	3,987.00	3,987.00
1410	0048	2660	Department of Transportation	141,666.49	141,666.49
1410	0115	3900	State Air Resources Board	35,819.00	35,819.00
1410	0133	3970	Resources Recycling &	50,127.00	50,127.00
1410	0666	7760	Department of General Services	32,328.15	32,328.15
1410	0691	3860	Department of Water	61,134.41	61,134.41
1410	0890	0521	Sec., Transportation Agency	88,087.03	88,087.03
1410	0917	5225	Dept of Corrections & Rehab	38,391.50	38,391.50
1410	3238	3790	Dept of Parks & Recreation	392.00	392.00
1410	6051	0540	Sec., Natural Resources	26,239.50	26,239.50
1410	9730	7502	Department of Technology	740,293.05	740,293.05
1410	9737	8880	Financial Information System	632,814.00	632,814.00
1410	9740	8860	Department of Finance	599,728.20	599,728.20
			Total		2,451,007.33
1420	4321	1234	Department of Training	11,269,849.46	11,269,849.46
			Total		11,269,849.46
3114	0512	8430	State Compensation Insurnce	(4,395.38)	(4,395.38)
3114	0666	7760	Department of General Services	(23,019.86)	(23,019.86)
3114	9730	7502	Department of Technology	(20,200.00)	(20,200.00)
3114	9731	0820	Department of Justice	(117,340.91)	(117,340.91)
			Total		(164,956.15)
3115	4321	1234	Department of Training	(10,950,289.67)	(10,950,289.67)
			Total		(10,950,289.67)

How to Validate

6 – Subsidiary accounts will reconcile to the Subsidiaries on File Report.

Report 8– Subsidiaries on File

Report 7

ACCOUNT	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

REPORT 8 – SUBSIDIARIES ON FILE
Department of Training - 1234
Fund 4321
Fiscal Year 2018-19
As of 06/30/2019

Business Unit : 1234 - Department of Training
Fund : 4321 - Training Support Fund
Subfund :

Report ID : RPTGL114
Run Date : 8/1/2019
Run Time : 08:23:56
Adjustment Period: 998

ACCOUNT	ACCOUNT TITLE / SUBSIDIARY	SUBSIDIARY TITLE	DEBITS	CREDITS
1410	DUE FROM OTHER FUNDS			
	0042	STATE HIGHWAY ACCOUNT, STF	3,987.00	
	0048	TRANSPORTATION REVOLVING ACCOU	141,666.49	
	0115	AIR POLLUTION CONTROL FUND	35,819.00	
	0133	CALIFORNIA BEVERAGE CONTAINER	50,127.00	
	0666	SERVICE REVOLVING FUND	32,328.15	
	0691	WATER RESOURCES REVOLVING FUND	61,134.41	
	0890	FEDERAL TRUST FUND	88,087.03	
	0917	INMATE WELFARE FUND	38,391.50	
	3238	STATE PARKS REVENUE INCENTIVE	392.00	
	605100001	SFDRWTRQU/SFLDCTRL,RVRCSTL	26,239.50	
	9730	TECHNOLOGY SERVICES REVOLVING	740,293.05	
	9737	FISCAL INTERNAL SERVICES FUND	632,814.00	
	9740	CENTRAL SERVICE COST RECOVERY	[illegible]	
	TOTAL ACCOUNT	1410	2,451,007.33	
1420	DUE FROM APPROPS - SAME FUND			
	4321	TRAINING SUPPORT FUND	[illegible]	
	TOTAL ACCOUNT	1420	11,269,849.46	
1600**	PROVISION FOR DEFERRED AR			
	013190000			450.93
	TOTAL ACCOUNT	1600		450.93
1730	PREPAY TO OTHER FUNDS/APPROPS			
	0512	STATE COMPENSATION INSURANCE F	6,705.76	
	0602	ARCHITECTURE REVOLVING FUND	450,000.00	
	066600001	SERVICE REVOLVING FUND	[illegible]	
	TOTAL ACCOUNT	1730	498,705.76	
3114	DUE TO OTHER FUNDS - CURRENT			
	0512	STATE COMPENSATION INSURANCE F		4,395.38
	0666	SERVICE REVOLVING FUND		23,019.86
	9730	TECHNOLOGY SERVICES REVOLVING		20,200.00
	9731	LEGAL SERVICES REVOLVING FUND		117,340.91
	TOTAL ACCOUNT	3114		164,956.15
3115	DUE TO OTHER APPROPS-SAME FUND			
	4321	TRAINING SUPPORT FUND		10,950,289.67
	TOTAL ACCOUNT	3115		10,950,289.67

Important Notes/Tips

7 – Fund Balance must agree with prior year's Post-Closing Trial Balance (PY Report 8).

There should only be one of the following Fund Balance on the report:

- GL 5530 – Fund Balance-Unappropriated (non-shared fund)
- GL 5540 – Fund Balance-Retained Earnings (non-shared fund)
- GL 5570 – Fund Balance-Clearing (shared fund)

Important Notes/Tips

8 – Account 65 Unapp InterUnit Transfers balance represents Cash In State Treasury (CIST-GL1140) for a non-shared fund. For a shared fund, account 65 represents the Business Units portion of the CIST for the fund.

- Validate the balance in Account 65 with the balance in Unapp InterUnit Transfers In and Out accounts 6510000 and 6520000, per the GL Trial Balance Report.
- If the Account 65 balance does not match the net of Unapp InterUnit Transfers In and Out accounts, it may be because one of the Pending Cash Accounts did not close out to zero. Review the final Trial Balance, research the transactions, and request Fiscal Service Center (FSC) to close the Pending Cash account.

Important Notes/Tips

9 – Use this report to validate Revenue, Reimbursements, Appropriated Expenses and Refunds to Reverted Appropriation on the Report 15, Reconciliation of Agency Accounts with Transactions per SCO.

Report 7

8000		Revenue	611,361.81
8100		Reimbursements	15,875,776.48
9000	9	Appropriated Expenses	48,355,745.62
9891		Refunds to Reverted Appropriation	51,022.36* (2)

Report 15

Transactions per Agency Accounts				
Approp. Expend (9000)	Appropriation Reimb (8100)	Revenue 8000	Refunds to Reverted Approp (9891)	Statewide Assessments
48,355,745.62	-15,875,776.48	-611,361.81	-51,022.36	0.00

Important Notes/Tips

10 – Debits and Credits must balance.

ACCOUNT	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		1,793,602.13
65	Unapp InterUnit Transfers		30,494,670.01* (1)
8000	Revenue		611,361.81
8100	Reimbursements		15,875,776.48
9000	Appropriated Expenses	48,355,745.62	
9891	Refunds to Reverted Appropriation		51,022.36* (2)
Fund	4321	62,777,280.72	62,777,280.72

Important Notes/Tips

11 –Footnote Abnormal GL Account balances. If an account balance is not a normal balance for the GL account, provide an asterisk (*) and footnote an explanation of the abnormal general account balance.

12– For GL 1600–FI$Cal classified the Provision for Deferred AR as an asset account. SCO does not require a footnote.

ACCOUNT	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 12
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		1,793,602.13
65	Unapp InterUnit Transfers		30,494,670.01* (1) 11
8000	Revenue		611,361.81
8100	Reimbursements		15,875,776.48
9000	Appropriated Expenses	48,355,745.62	
9891	Refunds to Reverted Appropriation		51,022.36* (2) 11

Important Notes/Tips

13 – Common Footnotes

For Account 65, Unapp InterUnit Transfers, provide the following footnote:

- Shared fund footnote – GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury). This amount was closed to GL 5570 (Fund Balance-Clearing) in the legacy system.
- Non-shared fund footnote – GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury) in the legacy system.

65	Unapp InterUnit Transfers		30,494,670.01* (1)	11
8000	Revenue		611,361.81	
8100	Reimbursements		15,875,776.48	
9000	Appropriated Expenses	48,355,745.62		
9891	Refunds to Reverted Appropriation		51,022.36* (2)	11
Fund	4321	62,777,280.72	62,777,280.72	

13

(1) GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury).
This amount was closed out to GL 5570 (Fund Balance-Clearing) for shared fund in legacy system.
(2) Receipt of money for reverted appropriation.

Important Notes/Tips

- The Pending Cash amounts should be zero on your final Trial Balance Report.
- Navigation: FI$Cal Processes>FI$Cal Report>GL Reports>Trial Balance Reports.
- If a balance does exist at year-end, research the transactions and request the FSC to correct the Pending Cash accounts.
- Do this ASAP – you can start this before year-end

Report ID: ZGL061

FI$Cal
GOVERNOR'S OFFICE Trial Balance
As Of:04/30/19

Page No: 1

Business Unit:
Ledger: MODACCRL
Fiscal Year: 2018
Period From: 1 To Period: 10

Run Date: 05/15/2019
Run Time 14:59:59

Fund: 000000029 REVOLVING ACCOUNT

ACCOUNT	ACCOUNT_TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1101000	General Cash - CTS Accounts	$ 0.00	$ 116,462.52	$ 115,118.30	$ 1,344.22
1101200	Revolving Fund Cash	$ 0.00	$ 25,762.09	$ 20,097.36	$ 5,664.73
1109100	Pending Cash Transfers - GL	$ 0.00	$ 570.07	$ 570.07	$ 0.00
1109200	Pending Cash Transfers - AP	$ 0.00	$ 20,073.60	$ 22,073.60	$ -2,000.00
1109300	Pending Cash Transfers - AR	$ 0.00	$ 1,590.72	$ 1,590.72	$ 0.00

Report 8

Post-Closing Trial Balance

Report 8

Lists the general ledger real account balances, including accruals and adjustments, after nominal accounts have been closed.

Data on the Post-Closing Trial Balance Report appear after the Year-End Close process has been run and the Budgetary Legal Ledger is closed.

- See Job Aid FI$Cal.229, Running the Year End Close Process 5.0.

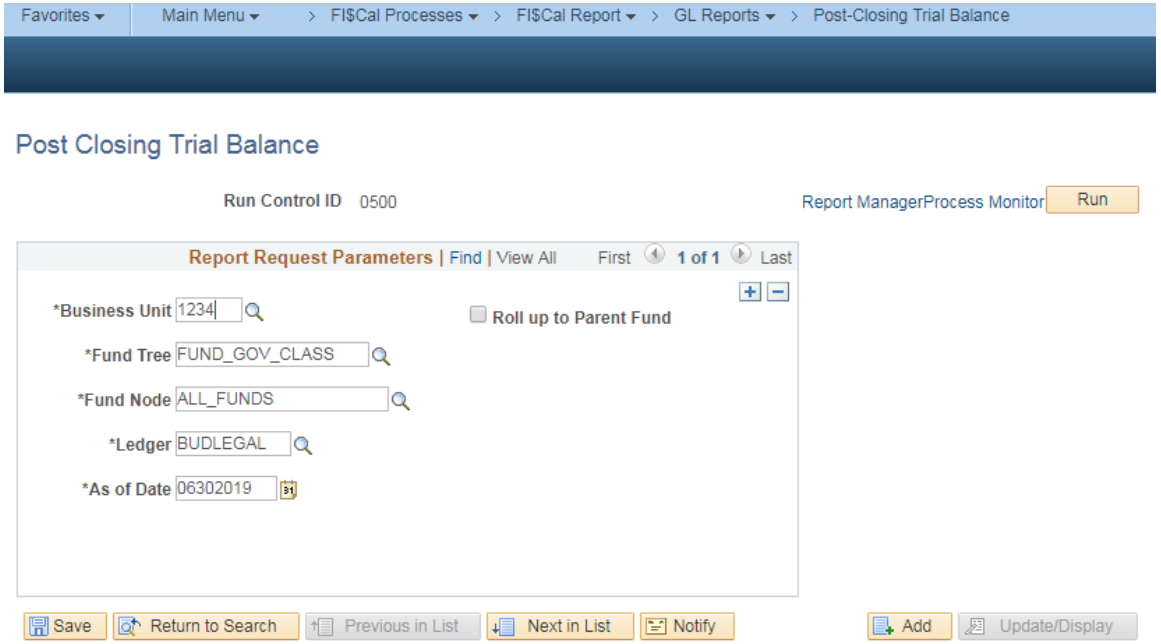
Reference Documents

- Job Aid FI$Cal.229 – Post-Closing Trial Balance Report
- Pre-Closing Trial Balance – Year End Report 7
- Accrual Worksheet, Report 2
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- SAM Section 7962
- Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page)
- Manual Year-End Report Checklist for FI$Cal Departments

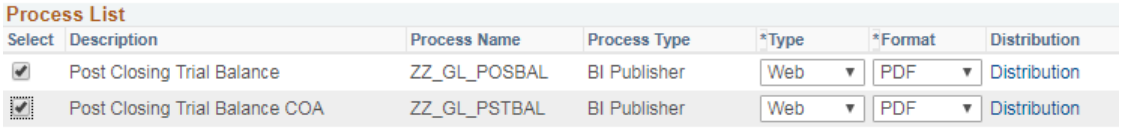
How to Prepare

Report 8 is generated in FI$Cal

- Use Job Aid FI$Cal.229
- Navigation: Main Menu ➔ FI$Cal Processes ➔ FI$Cal Report ➔ GL Reports ➔ Post Closing Trial Balance
- Parameters: **Business Unit, Fund Tree, Fund Node, Ledger, As of Date**
- **Budgetary Legal Ledger** must be used for the Pre Closing Report to be submitted to SCO as part of the year end statement package.



This report can be ordered with FI$Cal COA or UCM values, SCO requires UCM values.

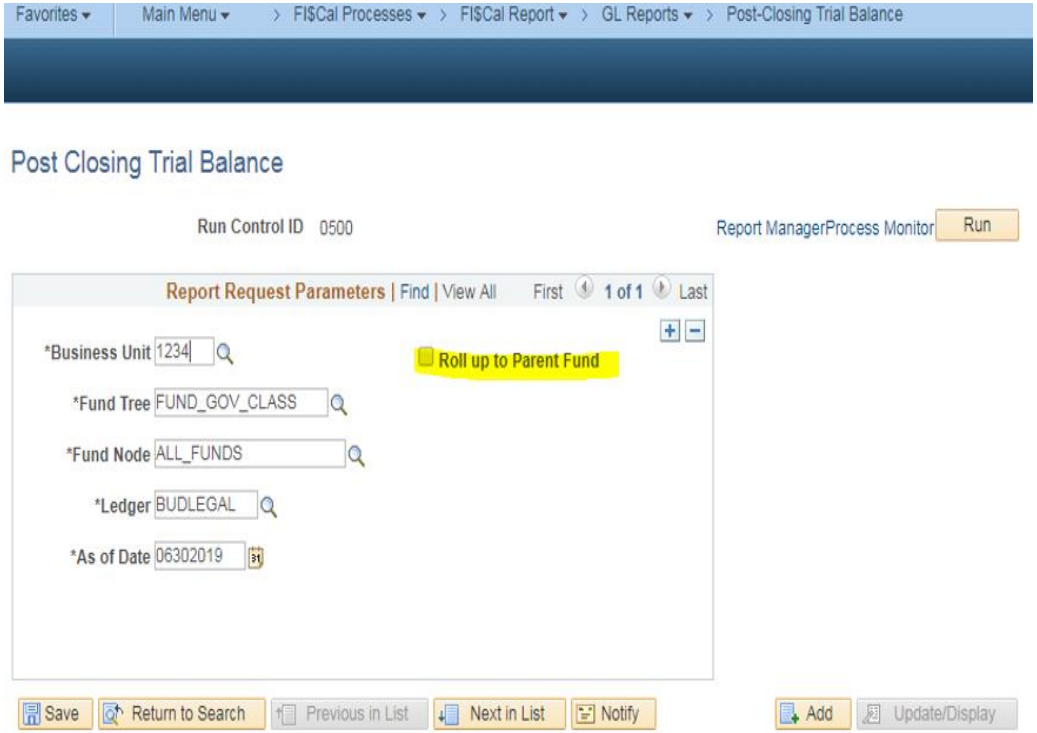


How to Prepare

- If **Roll up to Parent Fund** is selected, all the sub fund amounts will be rolled-up and displayed at the parent fund.
- If it is not selected, the amounts will not be rolled-up and will be displayed at the sub fund.
- Run the Report with and without the **Roll Up to Parent Fund** marked

SCO Requires:

- A separate set of year-end financial report for each sub-fund
- A consolidated report for funds with multiple sub-funds



How to Validate

- See Page 4 of Report Preparation Guide Packet

1 – Review report header information, including the As of Date.

2 – Validate the BU and Fund number and name.

3 – Adjustment Period 998 must be included in the report.

REPORT 8 - POST-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 4321 1
Fiscal Year 2018-19
As of 06/30/2019

Business Unit:	1234 - Department of Training	**Report ID:**	RPTGL069
Fund:	4321 - Training Support Fund	**Run Date:**	8/9/2019
Subfund: 2		**Run Time:**	17:33:04
		Adjustment Period: 3	998

How to Validate

4 – The account numbers on the Post-Closing Trial Balance can be ordered in Uniform Codes Manual (UCM) values or Chart of Accounts (COA) values.

- SCO requires UCM Values.
- GL 65 Unapp InterUnit Transfers shows up as a COA value on the UCM report, not as Account 1140.

COA

ACCOUNT	ACCOUNT TITLE
1100000	Cash on Hand
1101000	General Cash - CTS Accounts
1101200	Revolving Fund Cash
1200050	AR - Reimbursements
1200100	AR - Abatements

UCM

ACCOUNT 4	ACCOUNT TITLE
1110	General Cash - CTS Accounts
1130	Revolving Fund Cash
1190	Cash on Hand
1311	AR - Abatements
1312	AR - Reimbursements
1319	AR - Other
1410	Due From Other Funds
1420	Due From Approps - Same Fund
1600	Provision For Deferred AR
1710	Expense Advances
1730	Prepay to Other Funds/Approps
3010	Accounts Payable
3114	Due to Other Funds - Current
3115	Due to Other Approps-Same Fund
3290	Due to Other Govt Entities
3420	Unearned Reimbursements
3730	Uncleared Collections
5330	Reserve - Prepaid Items
5570	Fund Balance - Clearing
65	Unapp InterUnit Transfers
8000	Revenue
8100	Reimbursements
9000	Appropriated Expenses
9891	Refunds to Reverted Appropriation

How to Validate

5 – Use this report to validate asset and liability account balances on the Accrual Worksheet, Report 2

ACCOUNT	4 ACCOUNT TITLE	DEBITS	5 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 Fun		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

Report 8– Post Closing Trial Balance

Report 2

DEPARTMENT OF TRAINING (1234)
TRAINING SUPPORT FUND (4321)
REPORT NO. 2 ACCRUAL WORKSHEET
JUNE 30, 2019

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS	General Cash 1110	Revolving Fund Cash 1130	Cash on Hand in Agency 1190	Accounts Receivable Abatements 1311	Accounts Receivable Reimb 1312	Accounts Receivable Other 1315/1319	Due From Other Funds/Appns 1400	Expense Advances 1710	Prepayments To Other Funds/Appns 1730	Accounts Payable 3010	Due to Other Funds/Appns 3110
CROSSWALK	1101000	[illegible]	[illegible]	1200100	1200050	1380	1240000/1240100	1301100	1389200	[illegible]	2010000/2011000
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)

Important Notes/Tips

Report 8- Post Closing Trial Balance

6 –There should only be one of the following Fund Balance on the report:

- GL 5530 – Fund Balance–Unappropriated (non–shared fund)
- GL 5540 – Fund Balance–Retained Earnings (non–shared fund)
- GL 5570 – Fund Balance–Clearing (shared fund)

ACCOUNT 4	ACCOUNT TITLE	DEBITS	5 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

- For shared funds, Pre–Closing Trial Balance GL 65 will close to Fund Balance and not appear on the Post Closing Trial Balance.
- For non–shared funds, GL 65 account will appear on the Post Closing Trial Balance. The balance represents Cash In State Treasury (CIST) and should reconcile to SCO's GL 1140 account balance.

Important Notes/Tips

Report 8– Post Closing Trial Balance

7 – Common Footnotes

Footnote Abnormal GL Account balances. If an account balance is not a normal balance for the GL account, provide an asterisk (*) and footnote an explanation of the abnormal general account balance.

ACCOUNT 4	ACCOUNT TITLE	DEBITS 5	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 7
1710	Expense Advances	636.42	

For GL 1600-FI$Cal classified the Provision for Deferred AR as an asset account. SCO does not require a footnote.

For Account 65, Unapp InterUnit Transfers, provide the following footnote:

- Non-shared fund footnote - GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury) in the legacy system.

Report 8

Subsidiaries on File

Subsidiaries on File – Report

Provides the required subsidiary numbers for GL accounts that require subsidiary information

Subsidiaries on File Report is a Year-End Report required by SCO.

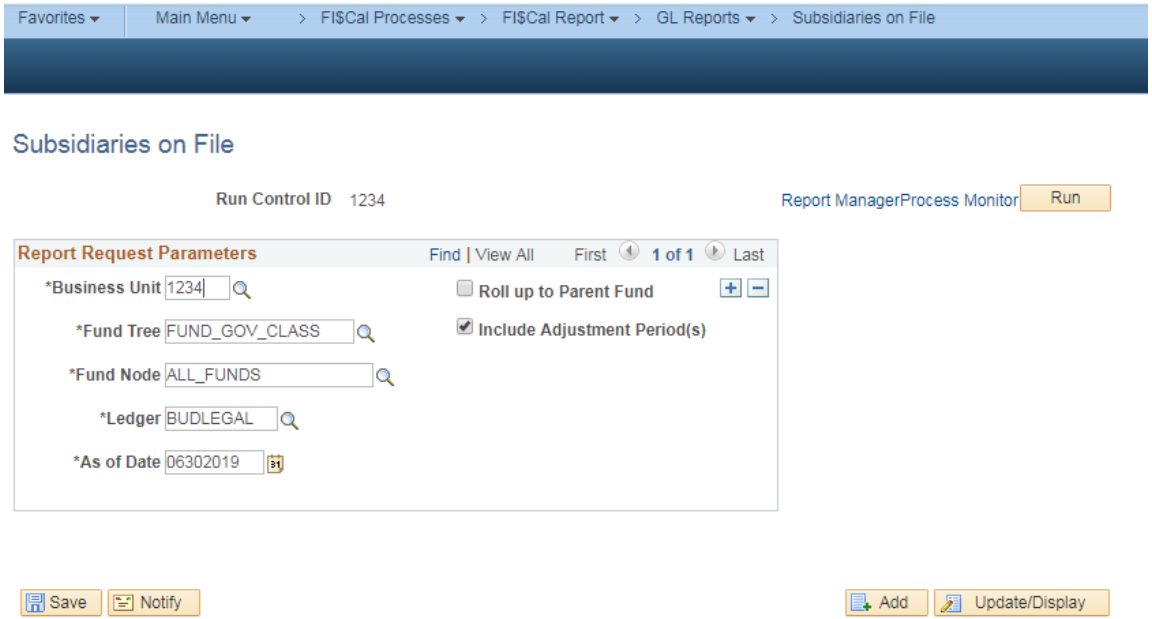
Reference Documents

- Job Aid FI$Cal.256 – Subsidiaries on File (Year End Report 8)
- Post-Closing Trial Balance, Report 8
- Due To / Due From Supplementary Report
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- SAM Section 7962
- Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page)
- Manual Year-End Report Checklist for FI$Cal Departments

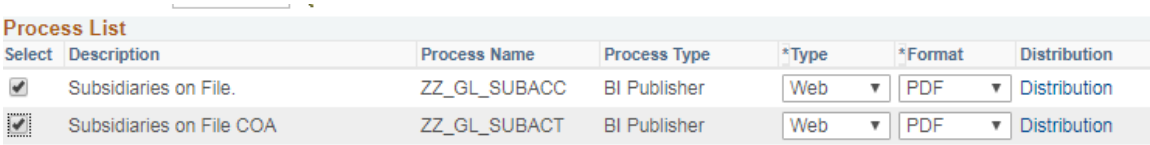
How to Prepare

The Subsidiaries on File report is generated from FI$Cal.

- Follow the steps in Job Aid FI$Cal.256
- Navigation: Main Menu ➔ FI$Cal Processes ➔ FI$Cal Report ➔ GL Reports ➔ Subsidiaries on File
- Parameters: **Business Unit, Fund Tree, Fund Node, Ledger, As of Date** and **Include Adjustment Period(s).**
- The Budgetary Legal Ledger (BUDLEGAL) must be used if the Subsidiaries on File is to be submitted to SCO as part of the year end statement package.
- **NOTE:** Use the last accounting date that will need to appear on the report as the **As Of Date.**



This report can be ordered with FI$Cal COA or UCM values, SCO requires UCM values.

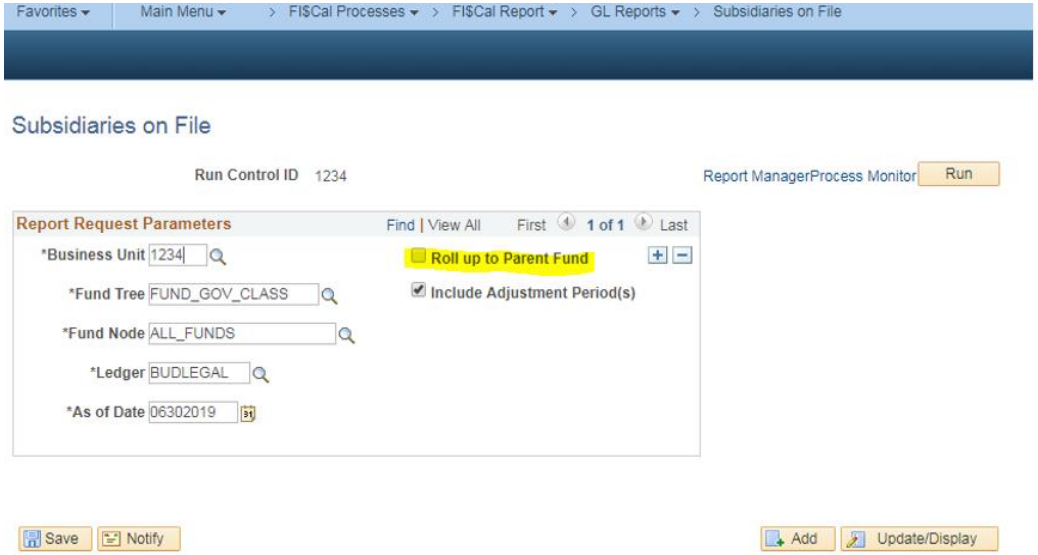


How to Prepare

- If **Roll up to Parent Fund** is selected, all the sub fund amounts will be rolled-up and displayed at the parent fund.
- If it is not selected, the amounts will not be rolled-up and will be displayed at the sub fund.
- Run the Report with and without the **Roll Up to Parent Fund** marked

SCO Requires:

- A separate set of year-end financial report for each sub-fund
- A consolidated report for funds with multiple sub-funds



How to Validate

1 – Review report header information, including the As of Date.

2 – Validate the BU and Fund number and name.

3 – Adjustment Period 998 must be included in the report.

4 – Account numbers and titles must be in UCM values.

- See Page 3 of Report Preparation Guide Packet

Page No: 1

REPORT 8 – SUBSIDIARIES ON FILE
Department of Training - 1234
Fund 4321
Fiscal Year 2018-19
As of 06/30/2019

1

Business Unit :	1234 - Department of Training	**Report ID :**	RPTGL114
Fund :	4321 - Training Support Fund	**Run Date :**	8/1/2019
Subfund :		**Run Time :**	08:23:56
		Adjustment Period:	998

2

3

ACCOUNT	ACCOUNT TITLE			DEBITS	CREDITS
	SUBSIDIARY	SUBSIDIARY TITLE			
1410	DUE FROM OTHER FUNDS				
	0042	STATE HIGHWAY ACCOUNT, STF		3,987.00	
	0048	TRANSPORTATION REVOLVING ACCOU		141,666.49	
	0115	AIR POLLUTION CONTROL FUND		35,819.00	

4

Important Notes/Tips

5 – Commonly used GL accounts that require subsidiary information:

- 1410 – Due from Other Funds
- 1420 – Due from Other Appropriations
- 1600 – Provision for Deferred Receivables
- 1730 – Prepayment to Other Funds & Appropriations
- 1740 – Prepayments to Other Governments
- 2120 – Advances to Other Funds
- 2140 – Loans to Other Governments
- 3114 – Due to Other Funds
- 3115 – Due to Other Appropriations
- 5330 – Reserve – Prepaid Items

- Review transactions posted to the GL accounts listed above that require subsidiary information. Transactions posted must include information in the Fund Affiliate, Affiliate and Alternate Account fields as applicable.
  - See year-end adjusting entries information for more details.

Important Notes/Tips

6 – The subsidiary accounts for GL 1410/3114, Due To/From Other Funds must be the other fund involved in an inter-fund transaction.

- See Pages 3-5 of Report Preparation Guide Packet

ACCOUNT	ACCOUNT TITLE			
	SUBSIDIARY	SUBSIDIARY TITLE	DEBITS	CREDITS
4, 5				
1410 6	DUE FROM OTHER FUNDS			
	0042	STATE HIGHWAY ACCOUNT, STF	3,987.00	
	0048	TRANSPORTATION REVOLVING ACCOU	141,666.49	
	0115	AIR POLLUTION CONTROL FUND	35,819.00	
	0133	CALIFORNIA BEVERAGE CONTAINER	50,127.00	
	0666	SERVICE REVOLVING FUND	32,328.15	
	0691	WATER RESOURCES REVOLVING FUND	61,134.41	
	0890	FEDERAL TRUST FUND	88,087.03	
	0917	INMATE WELFARE FUND	38,391.50	
	3238	STATE PARKS REVENUE INCENTIVE	392.00	
	605100001	SFDRWTRQU/SFLDCTRL,RVRCSTL	26,239.50	
	9730	TECHNOLOGY SERVICES REVOLVING	740,293.05	
	9737	FISCAL INTERNAL SERVICES FUND	632,814.00	
	9740	CENTRAL SERVICE COST RECOVERY	599,728.20	
3114 6	DUE TO OTHER FUNDS - CURRENT			
	0512	STATE COMPENSATION INSURANCE F		4,395.38
	0666	SERVICE REVOLVING FUND		23,019.86
	9730	TECHNOLOGY SERVICES REVOLVING		20,200.00
	9731	LEGAL SERVICES REVOLVING FUND		117,340.91

Important Notes/Tips

- See Page 4 of Report Preparation Guide Packet

7 – The subsidiary accounts for GL 1600 Provision for Deferred Receivables should be the related receivable account number as posted in "Alternate Account" field in the year end adjusting journal entry.

1600**	PROVISION FOR DEFERRED AR		
	7 013190000		450.93

Important Notes/Tips

- See Pages 3-5 of Report Preparation Guide Packet

8 A-E – GL 1410, 1420, 3114 and 3115 subsidiary accounts and accounts subtotals must agree with subsidiary accounts and account subtotals on the **Due To/ Due From Other Funds/Appropriations Supplemental Form.**

ACCOUNT	SUBSIDIARY	ACCOUNT TITLE / SUBSIDIARY TITLE		DEBITS	CREDITS
4, 5					
1410 6		DUE FROM OTHER FUNDS			
	0042	STATE HIGHWAY ACCOUNT, STF	8A	3,987.00	
	0048	TRANSPORTATION REVOLVING ACCOU		141,666.49	
	0115	AIR POLLUTION CONTROL FUND		35,819.00	
	0133	CALIFORNIA BEVERAGE CONTAINER		50,127.00	
	0666	SERVICE REVOLVING FUND		32,328.15	
	0691	WATER RESOURCES REVOLVING FUND		61,134.41	
	0890	FEDERAL TRUST FUND		88,087.03	
	0917	INMATE WELFARE FUND		38,391.50	
	3238	STATE PARKS REVENUE INCENTIVE		392.00	
	605100001	SFDRWTRQU/SFLDCTRL,RVRCSTL		26,239.50	
	9730	TECHNOLOGY SERVICES REVOLVING		740,293.05	
	9737	FISCAL INTERNAL SERVICES FUND		632,814.00	
	9740	CENTRAL SERVICE COST RECOVERY		599,728.20	
					Page 3
		TOTAL ACCOUNT 1410	8A 9A	2,451,007.33	
1420		DUE FROM APPROPS - SAME FUND			
	4321	TRAINING SUPPORT FUND	8B	11,269,849.46	
		TOTAL ACCOUNT 1420	9B	11,269,849.46	
3114 6		DUE TO OTHER FUNDS - CURRENT			
	0512	STATE COMPENSATION INSURANCE F	8C		4,395.38
	0666	SERVICE REVOLVING FUND			23,019.86
	9730	TECHNOLOGY SERVICES REVOLVING			20,200.00
	9731	LEGAL SERVICES REVOLVING FUND			117,340.91
		TOTAL ACCOUNT 3114	9E		164,956.15
					Page 4
3115		DUE TO OTHER APPROPS-SAME FUND			
	4321	TRAINING SUPPORT FUND	8E 9F		10,950,289.67
		TOTAL ACCOUNT 3115			10,950,289.67

Report 8– Subsidiaries on File

Due To/From Supplemental Rep
Department of Training
Fund 4321
Fiscal Year 2018 - 19
As of 06/30/2019

- See Pages 3–5, 7 of Report Preparation Guide Packet

Business 1234 – Department of Training
Fund: 4321 – Training Support Fund
Subfund:

Report ID: RPTGL
Run Date: 08/09/
Run Time: 10:33:(
Adjustment Period: 998

This information is required for all Due To Other Funds (GL 3114), Due From Other Funds (GL 1410), Due To Other Appropriations (GL 3115), and Due From Other Appropriations (GL 1420), Report No. 1, Report No. 3, Report No. 7, and/or Revisions to Report Nos. 1,3, and 7. Departments should coordinate with each other to ensure that their corresponding Due To and Due From entries reconcile. Submit GAAP adjustments for nongovernmental cost funds if the encumbrance amount exceeds $1 million. Refer to the GAAP adjustment section in the GAAP Basis Reporting Year-End Financial Reports Information

Contact Person:	Email	Telephone:
U.R. Dunne, Accounting Officer	UR.Dunne@training.ca.gov	(916)123-4567

GL ACCOUNT	SUBSIDIARY FUND	SUBSIDIARY ORG	SUBSIDIARY ORGANIZATION TITLE	AMOUNT	SUBTOTAL (GL/SFUND/SORG)	
1410	0042	2660	Department of Transportation	3,987.00	3,987.00	8A
1410	0048	2660	Department of Transportation	141,666.49	141,666.49	
1410	0115	3900	State Air Resources Board	35,819.00	35,819.00	
1410	0133	3970	Resources Recycling &	50,127.00	50,127.00	
1410	0666	7760	Department of General Services	32,328.15	32,328.15	
1410	0691	3860	Department of Water	61,134.41	61,134.41	
1410	0890	0521	Sec., Transportation Agency	88,087.03	88,087.03	
1410	0917	5225	Dept of Corrections & Rehab	38,391.50	38,391.50	
1410	3238	3790	Dept of Parks & Recreation	392.00	392.00	
1410	6051	0540	Sec., Natural Resources	26,239.50	26,239.50	
1410	9730	7502	Department of Technology	740,293.05	740,293.05	
1410	9737	8880	Financial Information System	632,814.00	632,814.00	
1410	9740	8860	Department of Finance	599,728.20	599,728.20	
			Total		2,451,007.33	
1420	4321	1234	Department of Training	11,269,849.46	11,269,849.46	8B
			Total		11,269,849.46	
3114	0512	8430	State Compensation Insurnce	(4,395.38)	(4,395.38)	8C
3114	0666	7760	Department of General Services	(23,019.86)	(23,019.86)	
3114	9730	7502	Department of Technology	(20,200.00)	(20,200.00)	
3114	9731	0820	Department of Justice	(117,340.91)	(117,340.91)	
			Total		(164,956.15)	
3115	4321	1234	Department of Training	(10,950,289.67)	(10,950,289.67)	8E
			Total		(10,950,289.67)	

Due To/Due From Supplemental Report

Important Notes/Tips

- See Pages 3-6 of Report Preparation Guide Packet

- **9 A-H** – The total of all subsidiary accounts should agree with the GL account balance in Report 8.

Report 8- Subsidiaries on File

ACCOUNT	ACCOUNT TITLE			
4, 5	SUBSIDIARY	SUBSIDIARY TITLE		DEBITS
1410 6	DUE FROM OTHER FUNDS			
	0042	STATE HIGHWAY ACCOUNT, STF	8A	3,987.00
	0048	TRANSPORTATION REVOLVING ACCOU		141,666.49
	0115	AIR POLLUTION CONTROL FUND		35,819.00
	0133	CALIFORNIA BEVERAGE CONTAINER		50,127.00
	0666	SERVICE REVOLVING FUND		32,328.15
	0691	WATER RESOURCES REVOLVING FUND		61,134.41
	0890	FEDERAL TRUST FUND		88,087.03
	0917	INMATE WELFARE FUND		38,391.50
	3238	STATE PARKS REVENUE INCENTIVE		392.00
	605100001	SFDRWTRQU/SFLDCTRL,RVRCSTL		26,239.50
	9730	TECHNOLOGY SERVICES REVOLVING		740,293.05
	9737	FISCAL INTERNAL SERVICES FUND		632,814.00
	9740	CENTRAL SERVICE COST RECOVERY		599,728.20
	TOTAL ACCOUNT	1410	8A 9A	2,451,007.33
1420	DUE FROM APPROPS - SAME FUND			
	4321	TRAINING SUPPORT FUND	8B	11,269,849.46
	TOTAL ACCOUNT	1420	9B	11,269,849.46

Report 8- Post Closing Trial Balance

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS	Ref # to Subsidiary on File
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		A
1420	Due From Approps - Same Fund	11,269,849.46		B
1600	Provision For Deferred AR		450.93	C
1710	Expense Advances	636.42		
1730	Prepay to Other Funds/Approps	498,705.76		D
3010	Accounts Payable		1,484,665.91	
3114	Due to Other Funds - Current		164,956.15	E
3115	Due to Other Approps-Same Fund		10,950,289.67	F
3290	Due to Other Govt Entities		395.27	
3420	Unearned Reimbursements		900,000.00	G
3730	Uncleared Collections		90.00	
5330	Reserve - Prepaid Items		450,000.00	H
5570	Fund Balance - Clearing		470,687.17	

Report 14

Report of Bank and/or Savings and Loan Association Accounts Outside State Treasury

Report Preparation Guide
Report of Accounts Outside the State Treasury
Year-End Report 14

Purpose:

Report 14, Report of Accounts Outside the State Treasury, is used to report all accounts outside of State Treasury. Report 14 provides the account titles and number, account type, purpose, name and address of depository and branch, authority, and bank balance at June 30, for any account in which state money is deposited, as defined by GC Section 16305.2 and SAM Section 7975, and which is not in the Centralized State Treasury.

Year-End Report 14 (continued)

Only one Report 14 is submitted per Department not per Fund.

Subject : CERTIFICATION OF YEAR-END FINANCIAL REPORTS

The following financial reports for the fiscal year end June 30, 2019, are enclosed:

GENERAL FUND (0001)

Report No.	Description
1	Report of Accruals to Controller's Accounts
2	Accrual Worksheet
3	Adjustments to Controller's Accounts – No activity to report
4	Statement of Revenue
5	Final Reconciliation of Controller's Accounts with Final Budget Report
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
15	Reconciliation of Agency Accounts with Transactions per State Controller

SPECIAL REPORTS

Report No.	Description
14	Report of Accounts Outside the State Treasury - *submitted with fund 0001*

Year-End Report 14 (continued)

Reference Documents:

- Use the same template as used by Department in the past
- GC Section 16305.2
- SAM Section 7975
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- Year-End Departmental checklists

Year-End Report 14 (continued)

How to Prepare:

- Submit Report 14, STD. 445 to STO electronically through the FI$Cal system by August 20, 2019.

  Navigation:
  Main Menu → Banking → Bank Accounts

- STO Instruction guide:
  https://www.treasurer.ca.gov/inside/divisions/ctsmd/accounts.asp
- Enter the tax identification number(s) under which the account(s) was or could be established.
- Each Report 14 should have the department name and four-digit agency code.
- Bank statements for each account indicating collateralization on Report 14 shall be submitted in FI$Cal annually to STO, Collateral Management Section, by August 20 (monthly bank statement stating bank balances as of June 30).

Year-End Report 14 (continued)

1. Account title and number appearing on bank statement
2. State type of account.
3. Brief description and purpose of account. Must be consistent with the purpose approved by Department of Finance or as authorized by law.
4. Name and address of depository and branch.

Print Form | Reset Form

SEE DETAILED INSTRUCTIONS ON PAGE 2

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE

REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY

STD. 445 (REV. 4/2017)

Each report must be typed.

Send Original to:
State Treasurer's Office
Collateral Management Section
P.O. Box 942809
Sacramento, CA 94209-0001

Send Copy to:
State Controller's Office
State Accounting and Reporting Division - State Government Reporting
P.O. Box 942850
Sacramento, CA 94250

Tax identification number(s) under which the accounts were or could be established: 99-1234567

DEPARTMENT NAME & ADDRESS: Department of Training, 678 East Street, Sacramento, CA 95814

ORGANIZATION CODE: 4321

FOR FISCAL YEAR ENDED: June 30, 2019

(1) ACCOUNT TITLE & NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN/OTHER DEPOSITORY	(5) AUTHORITY	(6) BALANCE	(7) COLLATERALIZED YES	NO	NOT REQUIRED
Electronic Funds Transfer and Descriptive Transactions Account No. 659-6-98012	Checking	Accept credit card payments.	First Interstate Bank P. O. Box 3666 Terminal Annex Los Angeles, CA 90051	Approved by DOF on 10-22-98	$0.00		X	
Electronic Funds Transfer Account No. 1489-4-80550	Checking	Collect registration fees from rental car companies	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF on 10-02-92	N/A Closed on 7/20/2018		X	
Change Order Accounting	Checking	Field Offices use account to obtain change from Bank of America	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF on 10-15-92	$10,000.00		X	
Deposit Management System Account No.1489-6-80578	Savings	Daily Collection transfer for Field Offices and Auto Clubs.	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF On 6-16-93	$0.00		X	

(a) The banks and/or savings and loans listed on this report have been notified of the security and collateral requirements - Federal Deposit Insurance Corporation Regulations (12 C.F.R.330.15), Government Code sections 16520 through 16533 and 16610 through 16622, if applicable.

(b) The use of all accounts listed is consistent with Department of Finance approval or as authorized by law.

(c) The deposited funds will be adequately collateralized throughout the year in accordance with law, if applicable.

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).

PREPARED BY (NAME & TITLE)	EMAIL ADDRESS	TELEPHONE NUMBER
U.R. Dunne, Accounting Officer	UR.Dunne@training.ca.gov	(916) 555-1234

SIGNATURE (DEPARTMENT HEAD)	TYPE OR PRINT NAME & TITLE	DATED SIGNED	TELEPHONE NUMBER
The Boss	The Boss,Director	07/28/2019	(916) 445-0000

5. Cite DOF approval and date or specific statutory authority.
6. Bank balance of account as of June 30. If the account was closed during the report period, include "N/A" and the date when the account was closed.
7. Indicate whether the account is collateralized or if collateral is not required. Check only one box (Yes, No, or Not Required).

Year-End Report 14 (continued)

Print Form | Reset Form

SEE DETAILED INSTRUCTIONS ON PAGE 2

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE
REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY
STD. 445 (REV. 4/2017)

Each report must be typed.

Send Original to:
State Treasurer's Office
Collateral Management Section
P.O. Box 942809
Sacramento, CA 94209-0001

Send Copy to:
State Controller's Office
State Accounting and Reporting Division - State Government Reporting
P.O. Box 942850
Sacramento, CA 94250

Tax identification number(s) under which the accounts were or could be established: 99-1234567

DEPARTMENT NAME & ADDRESS: Department of Training, 678 East Street, Sacramento, CA 95814
ORGANIZATION CODE: 4321
FOR FISCAL YEAR ENDED: June 30, 2019

(1) ACCOUNT TITLE & NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN/OTHER DEPOSITORY	(5) AUTHORITY	(6) BALANCE	(7) COLLATERALIZED YES	NO	NOT REQUIRED
Electronic Funds Transfer and Descriptive Transactions Account No. 659-6-98012	Checking	Accept credit card payments.	First Interstate Bank P. O. Box 3666 Terminal Annex Los Angeles, CA 90051	Approved by DOF on 10-22-98	$0.00		X	
Electronic Funds Transfer Account No. 1489-4-80550	Checking	Collect registration fees from rental car companies	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF on 10-02-92	N/A Closed on 7/20/2018		X	
Change Order Accounting	Checking	Field Offices use account to obtain change from Bank of America	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF on 10-15-92	$10,000.00		X	
Deposit Management System Account No.1489-6-80578	Savings	Daily Collection transfer for Field Offices and Auto Clubs.	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF On 6-16-93	$0.00		X	

(a) The banks and/or savings and loans listed on this report have been notified of the security and collateral requirements - Federal Deposit Insurance Corporation Regulations (12 C.F.R.330.15), Government Code sections 16520 through 16533 and 16610 through 16622, if applicable.
(b) The use of all accounts listed is consistent with Department of Finance approval or as authorized by law.
(c) The deposited funds will be adequately collateralized throughout the year in accordance with law, if applicable.

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).

PREPARED BY (NAME & TITLE): U.R. Dunne, Accounting Officer
EMAIL ADDRESS: UR.Dunne@training.ca.gov
TELEPHONE NUMBER: (916) 555-1234
SIGNATURE (DEPARTMENT HEAD): The Boss
TYPE OR PRINT NAME & TITLE: The Boss,Director
DATED SIGNED: 07/28/2019
TELEPHONE NUMBER: (916) 445-0000

Year-End Report 14 (continued)

The **department head or designee at the division director/chief level or higher - the person responsible for the entire department**. A designee is allowed to certify Report 14 **only** in the absence of the department head. Include his/her title (Director, Commissioner, elected official, etc.).

Print Form | Reset Form

SEE DETAILED INSTRUCTIONS ON PAGE 2

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE
REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY
STD. 445 (REV. 4/2017)

Each report must be typed.
Send Original to:
State Treasurer's Office
Collateral Management Section
P.O. Box 942809
Sacramento, CA 94209-0001

Send Copy to:
State Controller's Office
State Accounting and Reporting Division - State Government Reporting
P.O. Box 942850
Sacramento, CA 94250

Tax identification number(s) under which the accounts were or could be established: 99-1234567

DEPARTMENT NAME & ADDRESS: Department of Training, 678 East Street, Sacramento, CA 95814
ORGANIZATION CODE: 4321
FOR FISCAL YEAR ENDED: June 30, 2019

(1) ACCOUNT TITLE & NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN/OTHER DEPOSITORY	(5) AUTHORITY	(6) BALANCE	(7) COLLATERALIZED YES	NO	NOT REQUIRED

If no account exists, submit Report 14 noted

No accounts outside State Treasury.

(a) The banks and/or savings and loans listed on this report have been notified of the security and collateral requirements - Federal Deposit Insurance Corporation Regulations (12 C.F.R.330.15), Government Code sections 16520 through 16533 and 16610 through 16622, if applicable.
(b) The use of all accounts listed is consistent with Department of Finance approval or as authorized by law.
(c) The deposited funds will be adequately collateralized throughout the year in accordance with law, if applicable.

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).

PREPARED BY (NAME & TITLE): U.R. Dunne, Accounting Officer
EMAIL ADDRESS: UR.Dunne@training.ca.gov
TELEPHONE NUMBER: (916) 555-1234

SIGNATURE (DEPARTMENT HEAD): The Boss
TYPE OR PRINT NAME & TITLE: The Boss, Director
DATED SIGNED: 07/28/2019
TELEPHONE NUMBER: (916) 445-0000

Signature of the department head must be provided on Report No. 14.

Note:
If the Dept does not have accounts outside the State Treasury, indicate "No Accounts outside the State Treasury" on the Certification Letter and on the Rpt 14 and submit it with the year-end reports.

Year-End Report 14 (continued)

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE
REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY
STD. 445 (REV. 4/2017)

INSTRUCTIONS

This report will be required of all state agencies and departments to report state money that is outside of the State Treasury. If no account exists, submit report noted "No accounts outside State Treasury." Any account in which state money is deposited, as defined by Government Code 16305.2, and which is not in the centralized State Treasury system will be included in this report.

(1) Account title and number appearing on bank/savings and loan/other depository statement.

(2) State type of account (savings, checking, zero balance account, certificate of deposit, investment, etc.).

(3) Brief description and purpose of account. Must be consistent with the purpose approved by Department of Finance or as authorized by law.

(4) Name and address of depository and branch.

(5) Cite Department of Finance approval and date or specific statutory authority.

(6) Bank balance of account as of June 30. If the account was closed during the reporting period, include "n/a" and the date when the account was closed.

(7) Indicate whether the account is collateralized or if collateral is not required. Check only one box (Yes, No, or Not Required)

State Treasurer's Office (STO) - Report 14 is submitted to **STO** electronically by generating it directly in FI$Cal by August 20th. **STO** no longer requires a printed/signed copy.

State Controller's Office (SCO) - Once Report 14 is generated, departments should print, sign, and send a hardcopy (paper) with a "wet signature" to the **SCO** **AND** an Excel version via email to BLFinRep@sco.ca.gov
The form must be signed by "Department Head or Designee."

Report 15

Reconciliation of Agency Accounts with Transactions Per State Controller

Report 15

Reconciliation of Agency Accounts with Transactions per State Controller
Year End Report 15

Purpose	Report 15, Reconciliation of Agency Accounts with Transactions Per State Controller provides a reconciliation of the department's nominal account balances with transactions per the SCO.
Reference Documents	✶ Job Aid FI$Cal.240 – Reconciliation of State Agency Accounts with the SCO Transactions 1.0 ✶ Final SCO/Agency Reconciliation Report as of June 30 ✶ Prior Year Report 15 ✶ Adjustments to Controller's Accounts, Report 3 ✶ Accrual Worksheet, Report 2 ✶ Final Budget Report, Report 6 ✶ Statement of Revenues, Report 4 ✶ Pre-Closing Trial Balance, Report 7 ✶ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal) ✶ SAM section 7976 ✶ Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page) ✶ Manual Year-End Report Checklist for FI$Cal Departments
How to Prepare	The Reconciliation of Agency Accounts with Transactions per SCO is prepared manually using: 1. Final SCO/Agency Reconciliation Report as of June 30 2. Prior Year Report 15 3. Adjustments to Controller's Accounts, Report 3 4. Accrual Worksheet, Report 2 5. Final Budget Report, Report 6 6. Statement of Revenues Report, Report 4 7. Pre-Closing Trial Balance, Report 7
Steps to Prepare	To prepare Report 15, enter data from the various sources listed below. The sources reference each column of the report: **A** – Enter Appropriation Information from the SCO Agency Reconciliation Report as of June 30. **B, C** - Enter the Reverse Prior Year Adjustments, Accruals and Corrections information from **Prior Year Report 15**. **D** – Enter Reverse Prior Year corrections made by SCO from the **Report 5**. **E** – Enter Adjustments to SCO Accounts from **Report 3**.

Report 15

Steps to Prepare (cont'd)	**F** – Enter Accruals from the Accrual Worksheet, **Report 2**. **H** – Enter Appropriation Expenditures from the Final Budget Report, **Report 6**. See sample summary of Report 6 worksheet attached with referenced amounts. **I** – Enter Appropriation Reimbursements from the Final Budget Report, **Report 6**. See sample summary of Report 6 worksheet attached with referenced amounts. **J** – Enter Revenues from **Report 4**, Statement of Revenue. **K –** Enter Refunds to Revert Appropriations from the Pre-Closing Trial Balance, **Report 7**. **L** – Enter Statewide Assessments from the Pre-Closing Trial Balance, **Report 7**.
Important Notes/Tips	✶ Match totals to Pre-Closing Trial Balance, Accrual Worksheet, Final Budget Report and other SCO and year-end reports used to prepare Report 15. ✶ Obtain prior year accrual amounts from prior year Report 15 and report in the correct column. ✶ Check totals are correct. ✶ The GL 9000 total will not match the Pre-Closing Trial Balance due to Statewide assessments mapping expenditures trees in FI$Cal. ✶ Add a column to include the Transfer In/Out totals. ✶ Use the Report 4 before Transfer amounts are subtracted to verify the Report 15. ✶ If departments absolutely cannot meet the deadline and must prepare estimates of the accruals, please contact your Finance accounting analyst and manager for guidance and instructions. For departments that were unable to provide year-end reports in a timely manner last year, SCO has approved the following footnote for use on year-end Reports 5 and 15, if applicable: "*Due to the FI$Cal implementation, the FI$Cal departments were unable to provide financial reports in a timely manner. As a result, these departments submitted estimates for their financial reports information included in the SCO's Budgetary/Legal Basis publication. Therefore, the Prior Year Accrual amount on these departments' financial reports won't match with SCO's records.*"

Reference Guide Report 15

DEPARTMENT NAME (XXXX)
FUND NAME (XXXX)
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLL
JUNE 30, 2019

Reference Guide Report 15

Appropriations	Transactions Per State Controller 06/30/19	Reverse Prior Year: Adjustments To SCO Accounts	Reverse Prior Year: Accruals	Reverse Prior Year: Corrections Made by Controller's	Apply Current Year: Adjustments To SCO Accounts	Apply Current Year: Accruals	TOTAL	Transactions per Agency Accounts: Approp. Expend (9000)	Appropriation Reimb (8100)	Revenue 8000	Refunds to Reverted Approp (9891)	Statewide Assessments
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Item XXXX-001-XXXX, Chpt 29/18 FY 18/19												
Program 10, State Budget												
Program 15, Financial Information System for California												
Program 20, State Audits and Evaluations												
Program 30, Statewide Accounting Policies, Consulting and Traini												
Program 32, Department of Justice Legal Services												
Program 37, Local Government Audits and Review												
Program 40.01, Administration												
Program 40.02, Administration-Distributed												
Program 99, Clearing Account												
Category 90.10, Reimbursements to 6770, State Budget												
Category 96, State Comp. Insurance Fund												
Category 97, Revolving Fund Advance												
Category 98, Advance to SRF, Other												
Item XXXX-501-XXXX, Chpt 322/18 FY 18/19												
Program 10, To Fund Posting an Internet Website												
Item XXXX-001-XXXX, Chpt 14/17 FY 17/18												
Program 10, State Budget												
Program 15, Financial Information System for California												
Program 20, State Audits and Evaluations												
Program 30, Statewide Accounting Policies, Consulting and Training												
Program 32, Department of Justice Legal Services												
Program 37, Local Government Audits and Review												
Program 40.01, Administration												
Program 40.02, Administration-Distributed												
Program 99, Clearing Account												
Category 90, Reimbursements												
Item XXXX-001-XXXX, Chpt 23/16 FY 16/17												
Program 10, State Budget												
Program 15, Financial Information System for California							0.00					
Program 20, State Audits and Evaluations												
Program 30, Statewide Accounting Policies, Consulting and Training												
Program 32, Department of Justice Legal Services												
Program 37, Local Government Audits and Review												
Program 40.01, Administration												
Program 40.02, Administration-Distributed												
Program 99, Clearing Account												
Category 90, Reimbursements												
Revenue 2018/19 - Current Year												
161000, Escheat, Chks, Warrants												
161400, Miscellaneous Revenue												
163000, Settlements/Judgements												
164900, Donations							0.00					
Revenue 2017/18, Prior Year												
161000, Escheat, Chks, Warrants							0.00					
161400, Miscellaneous Revenue							0.00					
163000, Settlements/Judgements							0.00					
500000, Refunds to Reverted Approps							0.00					
Statewide Assessments												
SCO-GAAP Assessments							0.00					
SCO-MYCalPAYS							0.00					
DOF-FSCU Assessments							0.00					
FI$cal Assessments							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

SCO Tab Run 6/30/CY "**Expend/Rev**" Column (Same sign)

Exceptions: CY Prepayments- Use "**Advances**" Column (Same sign)

This year's Rpt 3 Form 576-B (Same sign)

This year's Rpt 2 "Net Total Accruals per Agency" Column. (Opposite sign)

Calculated Total of each line Columns **A-F**

Line Totals should agree with "Transactions for Agency Accounts" in Columns **H-K**

Rpt 6 Final Budget Report "Budgetary Expenditures" by Program (Same sign)

Rpt 6 Final Budget Report "Budgetary Expenditures" column for Reimbursement lines (Same sign)

Rpt 4 Statement of Revenue, "Actual Revenue" (Opposite sign)

Rpt 7 Pre-Closing Trial Balance (Same sign)

Adjustments to **Fund Bal.** (Same Sign)

This column is independent and doesn't balance to the other columns

Last year's Report 15 Column "E" (Opposite sign)

Last year's Report 15 Column "F" (Opposite sign)

This year's Rpt 5 "Reverse PY Corrections Made by SCO" or "SCO PY Summary Report" (Same sign)

Prog 99 Clearing accounts must net to 0 (zero).

calculated

no General Fund

S O O S S O S S O S S

Total of each column should equal corresponding GLAN on Pre-Closing Trial Balance (Report 7).

Page 4

Report 15 Excercise

Reconciliation of Agency Accounts with Transactions Per State Controller
Report 15
Exercise

Prepare Report 15, Reconciliation of Agency Accounts with Transactions per State Controller using the following source documents;

- SCO Agency Reconciliation Report as of June 30
- Accrual Worksheet, Report 2
- Final Budget Report, Report 6
- Final Statement of Revenue, Report 4

Steps:

1. Enter Transactions per State Controller using the SCO Agency Reconciliation Report as of June 30, (yellow shaded cells only)
2. Enter Current Year Accruals from Report 2
3. Enter the Appropriation Expenditures from Report 6
4. Enter Appropriation Reimbursements from Report 6
5. Enter Revenues from Report 4

Report 15 Excercise

```
4321000 2018  001                10            D                    06-21-2019
        ITEM DESC            B/A IT. 1234-001-0001                                  1 29/18        2018  06-30-2019  06-30-2021
                             6770-STATE BUDGET
                                          BEGIN BALANCE          21,344,000.00-                  16,379,192.95      4,964,807.05-
     06-02-2019 24-JE 0049395 BR-2                                  150,000.00                                          150,000.00
     06-06-2019 38-CPF0038392 1234/00003840-00000437                                                       4.33              4.33
     06-08-2019 38-CPF0038799 1234/00003835-00000439                                                  20,182.29         20,182.29
     06-10-2019 38-CPF0039417 1234/00003880-00000441                                                       9.00              9.00
     06-13-2019 38-CPF0039670 1234/00003881-00000442                                                      26.00             26.00
     06-13-2019 38-CPF0039671 1234/00003882-00000442                                                       8.00              8.00
     06-13-2019 38-CPF0039672 1234/00003883-00000442                                                      17.80             17.80
     06-15-2019 38-CPF0040492 1234/00003911-00000444                                                  16,957.00         16,957.00
     06-15-2019 38-CPF0040493 1234/00003915-00000444                                                  48,471.92         48,471.92
     06-15-2019 38-CPF0040495 1234/00003924-00000444                                                   5,700.00          5,700.00
     06-17-2019 38-CPF0041052 1234/00003887-00000445                                                     171.96            171.96
     06-20-2019 38-CPF0041490 1234/00003993-00000446                                                  67,531.64         67,531.64
     06-21-2019 38-CPF0042071 1234/00003999-00000447                                                      35.00             35.00
     06-21-2019 38-CPF0042076 1234/00004006-00000447                                                  18,382.50         18,382.50
                                          ENDING BALANCE         21,194,000.00-                  16,556,690.39      4,637,309.61-
```

Page 16

AGENCY 1234 - DEPARTMENT OF TRAINING
FUND 4321 - TRAINING SUPPORT FUND
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER
FISCAL YEAR ENDING JUNE 30, 2019

Report No. 15 - Answer Sheet

Appropriations	Transactions Per State Controller 06/30/19	Reverse Prior Year			Apply Current Year			Transactions per Agency Accounts				
		Adjustments To SCO Accounts	Accruals	Corrections Made by Controller's	Adjustments To SCO Accounts	Accruals	TOTAL	Approp. Expend (9000)	Appropriation Reimb (8100)	Revenue 8000	Refunds to Reverted Approp (9891)	Statewide Assessments
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Item 1234-001-4321	*Step A*	*Steps B & C*		*Step D*	*Step E*	*Step F*	*Calculated*	*Step H*	*Step I*	*Step J*	*Step K*	*Step L*
Chapter 29/18, FY 2018/19	*SCO Tab Run*	*Prior Year Report 15*		*Report 5*	*Report 3*	*Report 2*	*Field*	*Report 6*	*Report 6*	*Report 4*	*Report 7*	*GL Trial*
Program 10, State Budget	16,556,690.39					3,810,786.77	20,367,477.16	20,367,477.16				

Report 15 Excercise

DEPARTMENT OF TRAINING (1234)
TRAINING SUPPORT FUND (4321)
ACCRUAL WORKSHEET
JUNE 30, 2019

REPORT NO. 2
Page 11

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General Cash 1110 1101000	Revolving Fund Cash 1130 1101200	Cash on Hand in Agency 1190 1100000	Accounts Receivable Abatements 1311 1200100	Accounts Receivable Reimb 1312 1200050	Accounts Receivable Other 1315/1319 1380	Due from Oth Funds/Appns 1400 1240000 1240100	Expense Advances 1710	Prepay to Other Funds 1730/1740 1309200	Accounts Payable 3010 2000000 2000100	Due to Oth Funds/Appns 3110 2010000 2011000	Due to Local Gov't /Other Gov't Ent 3220/3290 2021000 2024000	Def Credits 1600/3730 3400/5330	NET TOTAL ACCRUALS PER AGENCY
CHAPTER 29/18 Item 1234-001-4321														*Enter on Rpt 15 (Column F)*
Program 10, State Budget										(326,412.43)	(3,484,374.34)			(3,810,786.77)

Page 16

AGENCY 1234 - DEPARTMENT OF TRAINING
FUND 4321 - TRAINING SUPPORT FUND
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER
FISCAL YEAR ENDING JUNE 30, 2019

Report No. 15 - Answer Sheet

Appropriations	Transactions Per State Controller 06/30/19	Reverse Prior Year: Adjustments To SCO Accounts	Reverse Prior Year: Accruals	Reverse Prior Year: Corrections Made by Controller's	Apply Current Year: Adjustments To SCO Accounts	Apply Current Year: Accruals	TOTAL	Transactions per Agency Accounts: Approp. Expend (9000)	Transactions per Agency Accounts: Appropriation Reimb (8100)	Transactions per Agency Accounts: Revenue 8000	Transactions per Agency Accounts: Refunds to Reverted Approp (9891)	Transactions per Agency Accounts: Statewide Assessments
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Item 1234-001-4321 Chapter 29/18, FY 2018/19	*Step A SCO Tab Run*	*Steps B & C Prior Year Report 15*		*Step D Report 5*	*Step E Report 3*	*Step F Report 2*	*Calculated Field*	*Step H Report 6*	*Step I Report 6*	*Step J Report 4*	*Step K Report 7*	*Step L GL Trial*
Program 10, State Budget	16,556,690.39					3,810,786.77	20,367,477.16	20,367,477.16				

Report 15 Excercise

Page No: 1

REPORT 6 - FINAL BUDGET REPORT
Department of Training - 1234
Fund 4321
Fiscal Year 2018-19
As of 06/30/2019

Business Unit: 1234 - Department of Training
Fund: 4321 - Training Support Fund
Reference: 001
Enactment Year: 2018

Report ID: RPTGL067
Run Date: 8/9/2019
Run Time: 16:01:45
Adjusting Period: 998

Budget Period Appropriation	Program Expenditures	Appropriation Description Encumbrance/Allocated Encumbrance	Prior Year Encumbrance Reversals	Budgetary Expenditures	Balance
REGULAR APPROPRIATIONS				*Enter on Report 15 (Column H)*	
2018	10	State Budget			
-21,194,000.00	20,081,420.29	286,056.87	0.00	20,367,477.16	-826,522.84

Page 16

AGENCY 1234 - DEPARTMENT OF TRAINING
FUND 4321 - TRAINING SUPPORT FUND
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER
FISCAL YEAR ENDING JUNE 30, 2019

Report No. 15 - Answer Sheet

Appropriations	Transactions Per State Controller 06/30/19	Reverse Prior Year: Adjustments To SCO Accounts	Reverse Prior Year: Accruals	Reverse Prior Year: Corrections Made by Controller's	Apply Current Year: Adjustments To SCO Accounts	Apply Current Year: Accruals	TOTAL	Transactions per Agency Accounts: Approp. Expend (9000)	Appropriation Reimb (8100)	Revenue 8000	Refunds to Reverted Approp (9891)	Statewide Assessments
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Item 1234-001-4321 Chapter 29/18, FY 2018/19	*Step A SCO Tab Run*	*Steps B & C Prior Year Report 15*		*Step D Report 5*	*Step E Report 3*	*Step F Report 2*	*Calculated Field*	*Step H Report 6*	*Step I Report 6*	*Step J Report 4*	*Step K Report 7*	*Step L GL Trial*
Program 10, State Budget	16,556,690.39					3,810,786.77	20,367,477.16	20,367,477.16				

Report 18

Statement of Changes in Capital Asset Group of Accounts

Report 18

Provides information regarding the acquisition and dispositions of capital assets acquired by Governmental Funds during the fiscal year.

A Report 18 must be prepared for each fund within your department.

The report will detail changes in capital asset balances.

Reference Documents

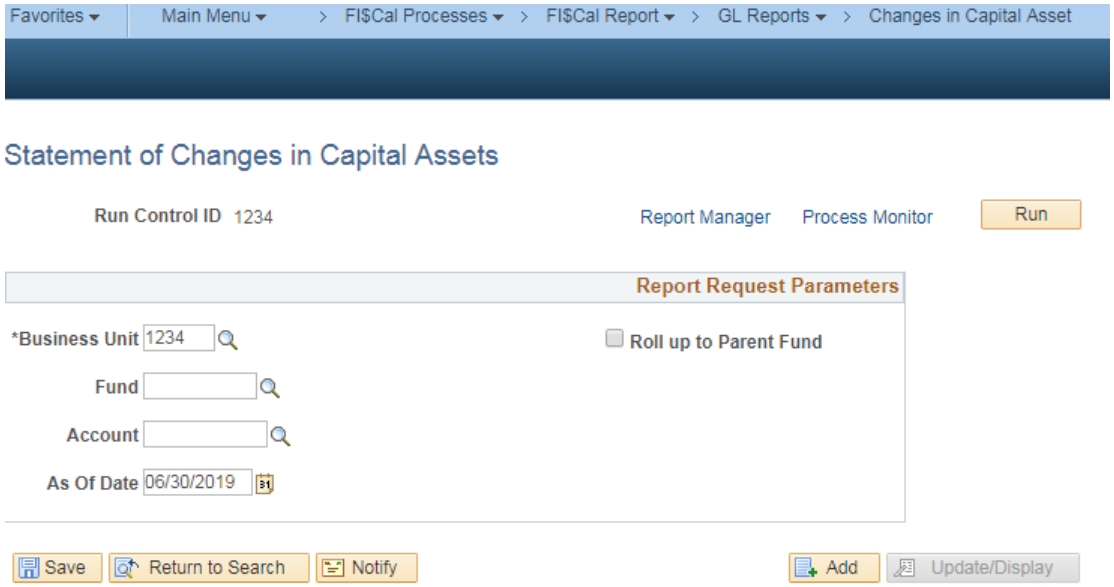
- Job Aid FI$Cal.231 – Year End Report 18 – Statement of Changes in Capital Assets Report
- GL Trial Balance Report and Ledger Activity Report from the Department Adjustment Ledger
- Subsidiary Reports from the Asset Management module
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- SAM Sections 7977, 8652 and 8660
- Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page)
- Manual Year-End Report Checklist for FI$Cal Departments

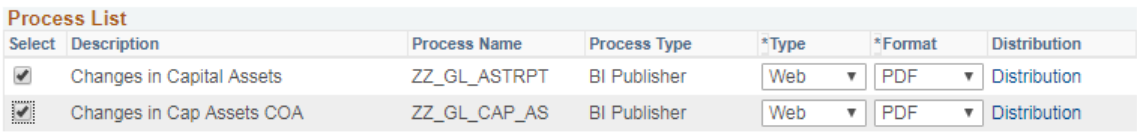
How to Prepare

Report 18 is generated in FI$Cal

- Navigation: Main Menu ➔ FI$Cal Processes ➔ FI$Cal Report ➔ GL Reports ➔ Changes in Capital Assets
- Parameters: **Business Unit** and **As of Date.**

Note: Assets in FI$Cal are recorded in the fund and not in the General Fixed Asset Account Group, Fund 0997.





How to Validate

- See Page 3 of Report Preparation Guide Packet

1 – Review report header information, including the As of Date.

2 – Validate the BU and Fund number and name.

3 – Account numbers and titles must be in UCM values

REPORT 18 – STATEMENT OF CHANGES IN CAPITAL ASSETS
Department of Training - 1234
Fund 4321 1
Fiscal Year 2018-19
As of 06/30/2019

Fund: 1234 - Department of Training
4321 - Training Support Fund
Subfund: 2

Report ID: RPTGL075
Run Date: 08/01/2019
Run Time: 15:45:00

Account – Description 3	Beginning Balance	Additions	Deductions	Ending Balance
Tangible Assets				
2341 - Equipment	2,033,432.55	452,067.51	0.00	2,485,500.06
Intangible Assets				
2411 - Computer Software - Amortizabl	2,726,441.23	93,770.08	0.00	2,820,211.31
Fund: 4321 **Sub Fund:**	4,759,873.78	545,837.59	0.00	5,305,711.37

How to Validate

- See Page 4 of Report Preparation Guide Packet

4 – Report 18 pulls information from the Department Adjustment (DEPTADJ) Ledger.

- The AM module will provide the subsidiary data for Report 18. To reconcile data, run the following reports:
  - Trial Balance Report and General Ledger Activity Report from the DEPTADJ ledger.
  - Subsidiary Asset reports from the AM module, such as the Asset History Sheet Summary report, which will provide asset detail data for total additions, deductions, beginning and ending balance reported on the Statement of Changes in Capital Asset report.
  - Run Report for the "CAPITAL" book.

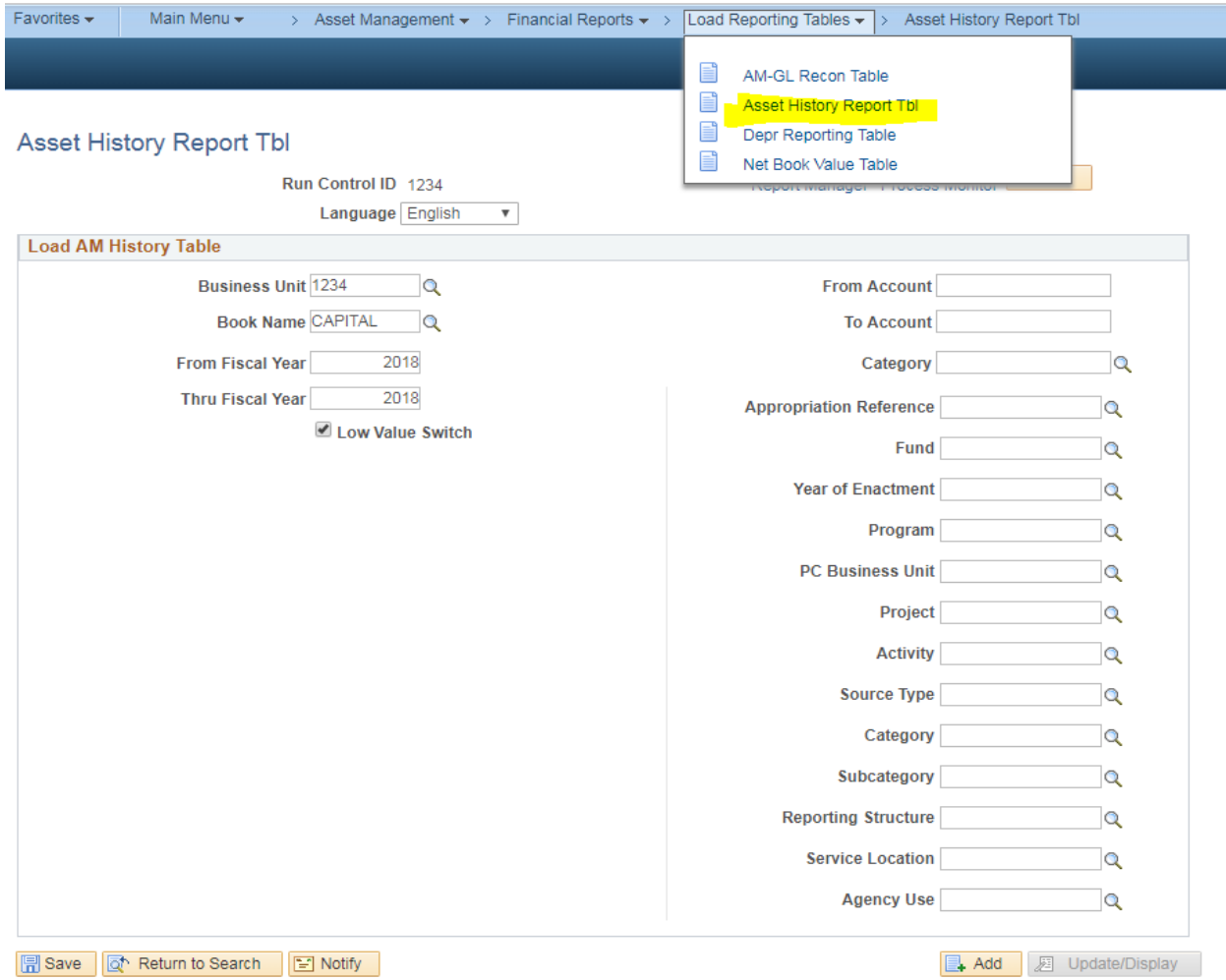
Report ID:	ZGL061				
DEPARTMENT OF TRAINING Trial Balance					
Business Unit	1234				
Ledger:	**DEPTADJ** 4				
Fiscal Year:	2018	Period 1 to 12			
Fund	4321 Training Support Fund	(998)			
ACCOUNT	ACCOUNT_TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE

How to Validate

Load the Asset History Table:

Navigation:
Main Menu ➔ Asset Management ➔ Financial Reports ➔ Load Reporting Tables ➔Asset History Report Table

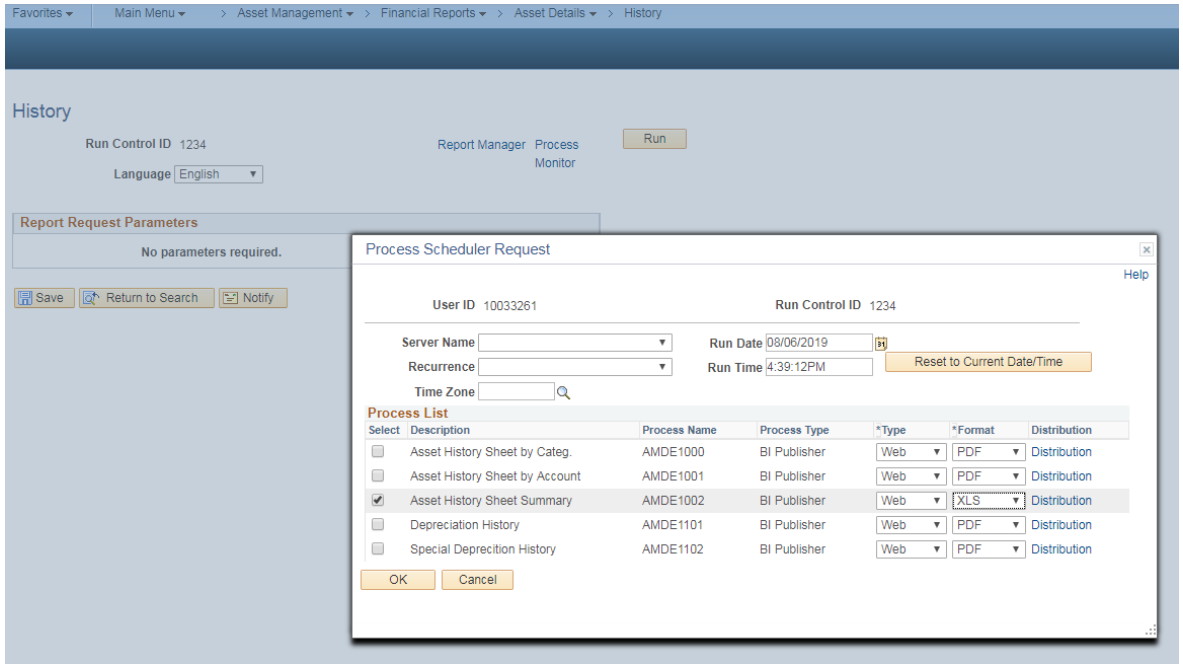
Parameters:
Business Unit, Book Name, and Reporting Date
Book Name: CAPITAL



How to Validate

Generate the Asset History Sheet Summary Report:

Navigation: Main Menu ➔ Asset Management ➔ Financial Reports ➔ Asset Details➔ History



How to Validate

- See Page 6 of Report Preparation Guide Packet

5 – The Beginning Balance on Report 18 must match the Beginning Balance on the Trial Balance.

- Any differences must be documented and explained in the Report 18–Statement of Changes in Capital Assets, Beginning Differential Report

Report 18–Statement of Changes in Capital Assets

Agency Name and Number

5 Statement of Changes in Capital Assets Group of Accounts (Report 18)

Beginning Balance Differential Report

Fund Name and Number

As of June 30, 2019

	(1) Prior Year Ending Balance	(2) Current Year Beginning Balance	(3) Difference	Breakdown of Difference: (4) Assets unreported in the prior year	(5) Non-capitalizable assets reported as capital assets in the prior year	(6) Transfers from other departments (at historical cost/book value)	(7) Other amounts that make up the difference (provide description): prior year asset classification was incorrrect	(8) Other amounts that make up the difference (provide description): Incorrect entry was made in current year balance	(9) Restatement Amount (should agree to the difference calculated)
Tangible Assets			$ -						$ -
Land (2310)	1,200,000	1,000,000	(200,000.00)				(200,000)		(200,000)
Buildings (2321)	1,661,000	1,861,000	200,000.00				200,000		200,000
Improvements Other Than Buildings (2331)	505,000	535,000	30,000.00					30,000	30,000
Equipment (2341)	335,600	325,600	(10,000.00)		(1,000)	5,000		(14,000)	(10,000)
Construction Work in Progress (2350)			-						-
Infrastructure - Depreciable (2362)		-	-						-
Intangible Assets			-						-
Computer Software - Amortizable (2411)	129,000	125,000	(4,000.00)		(4,000)				(4,000)
Land Use Rights - Amortizable (2412)	100,000	100,000	-						-
Patents, Copyrights, and Trademarks - Amortizable (2413)	50,000	50,000	-						-
Other Intangible Assets - Amortizable (2414)			-						-
Land Use Rights - Non-Amortizable (2422)			-						-
Patents, Copyrights, and Trademarks - Non-Amortizable (2423)			-						-
Other Intangible Assets - Non-Amortizable (2424)			-						-
Internally Generated Intangible Assets in Progress (2430)	847,602	867,602	20,000.00	20,000					20,000
Total	**4,828,202**	**4,864,202**	**36,000**	**20,000**	**(5,000)**	**5,000**	**0**	**16,000**	**36,000**

Report Instructions:

Col. 1 - Enter Ending Balance from Prior Year Report 18.

Col. 2 - Enter Beginning Balance from Current Year Report 18.

Col. 3 - Compute difference between current year beginning balance and prior year ending balance.
Research posting and source documents to identify and explain the difference.

Col. 4 - 8 Breakdown and categorize the differences in columns 4 to 8.

Col. 9 - Compute the sum of columns 4 to 8. The amount should agree with the computed difference in column 3.

How to Validate

6 – Reconcile Additions to the Trial Balance and the Subsidiary Asset Report from the AM Module.

Report 18 (Page 3)

Account – Description	Beginning Balance 5	Additions 6	Deductions	Ending Balance 8
Tangible Assets				
2341 - Equipment	2,033,432.55	452,067.51	0.00	2,485,500.06
Intangible Assets				
2411 - Computer Software - Amortizabl	2,726,441.23	93,770.08	0.00	2,820,211.31
Fund: 4321	4,759,873.78	545,837.59	0.00	5,305,711.37
Sub Fund:				

Trial Balance (Page 4)

ACCOUNT	ACCOUNT_TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE	
1605000	Equipment	5 $2,033,432.55	6 $452,067.51	$0.00	$2,485,500.06	8
1605900	Accum Depreciation - Equipment	($1,525,608.75)	$0.00	$245,700.15	($1,771,308.90)	
1620200	Computer Software - Amortizabl	5 $2,726,441.23	6 $93,770.08	$0.00	$2,820,211.31	8
1620290	Accum Amorti - Comp Software	($1,665,386.16)	$0.00	$418,675.86	($2,084,062.02)	
3903000	Fund Balance - Clearing	$611,102.52	$0.00	$0.00	$611,102.52	
5362399	Capitalized Equipment Purchase	$0.00	$0.00	$452,067.51	($452,067.51)	6
5362549	Cap Amortiza Intangi Asset Exp	$0.00	$0.00	$93,770.08	($93,770.08)	
5424400	Depreciation - Equipment	$0.00	$245,700.15	$0.00	$245,700.15	
5424900	Amortization -Intangible Asset	$0.00	$418,675.86	$0.00	$418,675.86	

How to Validate

7 –Reconcile Report 18 to Subsidiary Asset Report from the AM Module.

Report 18 (Page 3)

Account – Description	Beginning Balance 5	Additions 6	Deductions	Ending Balance 8
Tangible Assets				
2341 - Equipment	2,033,432.55	452,067.51	0.00	2,485,500.06
Intangible Assets				
2411 - Computer Software - Amortizabl	2,726,441.23	93,770.08	0.00	2,820,211.31
Fund: 4321				
Sub Fund:	4,759,873.78	545,837.59	0.00	5,305,711.37

Subsidiary Asset Report (Page 5)

Account	Cat	Asset ID	Description	In Serv	Cost	Additions	Retirements	Recateg.
						Accum Depr	Depreciation	Net Book Value
1605000	EQUI	7426	SAN iSCSI Storage S	6/30/2016	-	19,237.68	-	-
						320.63	320.63	18,917.05
1605000	EQUI	7427	FortiGate 1500D	6/30/2016	-	33,899.74	-	-
						565.00	565.00	33,334.74
1605000	EQUI	7428	FortiGate 1500D	6/30/2016	-	33,899.74	-	-
						565.00	565.00	33,334.74
1605000	EQUI	7429	FirtiSandbox 1000D	6/30/2016	-	22,315.85	-	-
						371.93	371.93	21,943.92
Total	Category	EQUIP		5	2,033,432.55	6 452,067.51	-	-
						1,772,061.63	245,700.15	713,438.43

How to Validate

8 – The Ending Balance on Report 18 must match the Ending Balance on the Trial Balance.

Report 18 (Page 3)

Account – Description	Beginning Balance 5	Additions 6	Deductions	Ending Balance 8
Tangible Assets				
2341 - Equipment	2,033,432.55	452,067.51	0.00	2,485,500.06
Intangible Assets				
2411 - Computer Software - Amortizabl	2,726,441.23	93,770.08	0.00	2,820,211.31
Fund: 4321				
Sub Fund:	4,759,873.78	545,837.59	0.00	5,305,711.37

Trial Balance (Page 4)

ACCOUNT	ACCOUNT_TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE	
1605000	Equipment	5 $2,033,432.55	6 $452,067.51	$0.00	$2,485,500.06	8
1605900	Accum Depreciation - Equipment	($1,525,608.75)	$0.00	$245,700.15	($1,771,308.90)	
1620200	Computer Software - Amortizabl	5 $2,726,441.23	6 $93,770.08	$0.00	$2,820,211.31	8
1620290	Accum Amorti - Comp Software	($1,665,386.16)	$0.00	$418,675.86	($2,084,062.02)	
3903000	Fund Balance - Clearing	$611,102.52	$0.00	$0.00	$611,102.52	
5362399	Capitalized Equipment Purchase	$0.00	$0.00	$452,067.51	($452,067.51)	6
5362549	Cap Amortiza Intangi Asset Exp	$0.00	$0.00	$93,770.08	($93,770.08)	
5424400	Depreciation - Equipment	$0.00	$245,700.15	$0.00	$245,700.15	
5424900	Amortization -Intangible Asset	$0.00	$418,675.86	$0.00	$418,675.86	

Important Notes/Tips

- Departments must conduct property inventory at least once every 3 years. See SAM section 8652.
- Assets should be correctly converted in FI$Cal. Beginning capital asset balances to prior year ending balances as they were reported to SCO.
- The asset beginning balances must agree with prior year ending balances. See SAM section 8660.
- The ending balances should equal the debit balances on Report 19 for each asset type.
- If the beginning balance does not match with prior year ending balance, A Beginning Balance Differential Report is required.
  - https://sco.ca.gov/Files-ARD/BudLeg/Report_18.xlsx

Report 19

Statement of Capital Asset Group of Accounts

Report 19

Summarizes the information contained in Report 18, Statement of Changes in Capital Asset Group of Accounts.

Report 19 provides the capital assets of a department and Report 18 provides the capital assets for a fund.

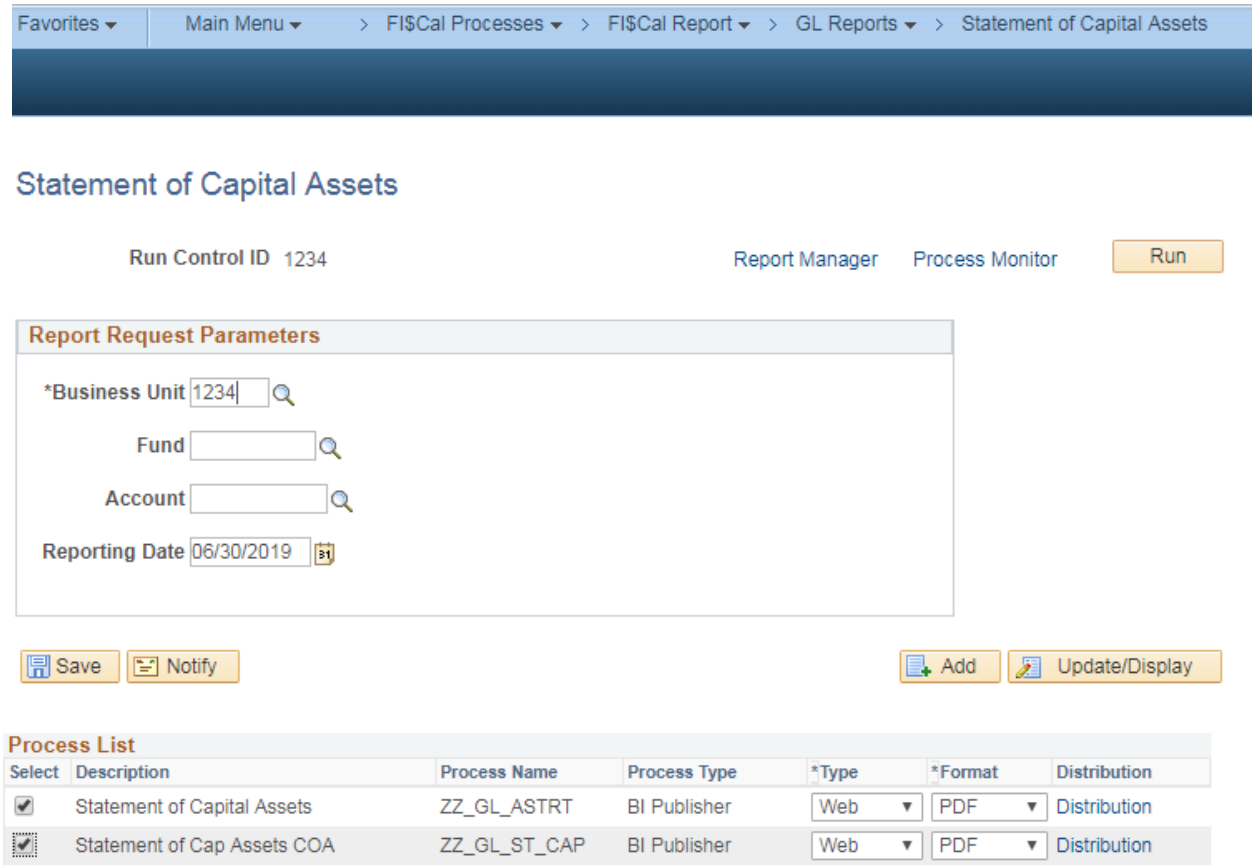
Only one Report 19 must be prepared for each department.

Reference Documents

- Job Aid FI$Cal.230 – Statement of Capital Assets Report (Year End Report 19)
- Statement of Changes in Capital Asset Group of Accounts, Report 18
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- SAM Sections 7978 and 8660
- Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page)
- Manual Year-End Report Checklist for FI$Cal Departments

How to Prepare

- Report 19 is generated from FI$Cal.
- Follow the steps in Job Aid FI$Cal.230
- Navigation: Main Menu ➔ FI$Cal Processes ➔ FI$Cal Report ➔ GL Reports ➔ Statement of Capital Assets
- Parameters: Business Unit and Reporting Date.



How to Validate

- See Page 2 of Report Preparation Guide Packet

1 – Review report header information, including the As of Date.

2 – Validate the Business Unit

3 – Account numbers and titles must be in UCM values

REPORT 19 – STATEMENT OF CHANGES IN CAPITAL ASSETS
Department of Training - 1234
Fiscal Year 2018-19
As Of June 30, 2019
1

Business Unit: 1234 - Department of Training 2

Report ID: RPTGL076
Run Date: 08/01/2019
Run Time: 08:10:32

CAPTIAL ASSEST: 3	DEBIT BALANCE 4	CREDIT BALANCE
Tangible Assets		
2341 - Equipment	2,485,500.06	0.00
Intangible Assets		
2411 - Computer Software - Amortizabl	2,820,211.31	0.00
TOTAL CAPITAL ASSETS	5,305,711.37	0.00
INVESTMEMENT IN CAPITAL ASSETS FROM:		
Fund: 4321	0.00	5,305,711.37
Sub Fund:		
TOTAL INVESTMENT IN CAPITAL ASSEST	0.00	5,305,711.37

How to Validate

4 – Reconcile the balance of Capital Assets and Investment in Capital Assets to Report 18, Statement of Changes in Capital Assets Group of Accounts.

Report 18

CAPTIAL ASSEST:	4 DEBIT BALANCE	CREDIT BALANCE
3 **Tangible Assets**		
2341 - Equipment	2,485,500.06	0.00
Intangible Assets		
2411 - Computer Software - Amortizabl	2,820,211.31	0.00
TOTAL CAPITAL ASSETS	5,305,711.37	0.00
INVESTMEMENT IN CAPITAL ASSETS FROM:		
Fund: 4321	0.00	5,305,711.37
Sub Fund:		
TOTAL INVESTMENT IN CAPITAL ASSEST	0.00	5,305,711.37

Report 19

CAPTIAL ASSEST:	4 DEBIT BALANCE	CREDIT BALANCE
3 **Tangible Assets**		
2341 - Equipment	2,485,500.06	0.00
Intangible Assets		
2411 - Computer Software - Amortizabl	2,820,211.31	0.00
TOTAL CAPITAL ASSETS	5,305,711.37	0.00
INVESTMEMENT IN CAPITAL ASSETS FROM:		
Fund: 4321	0.00	5,305,711.37
Sub Fund:		
TOTAL INVESTMENT IN CAPITAL ASSEST	0.00	5,305,711.37

Important Notes/Tips

- The State Controller's Office website has a checklist of departments required to submit Report 18 and 19. The checklist is located at https://www.sco.ca.gov/Files-ARD/BudLeg/Checklist%20for%20Rprt%2018%20and%2019_17-18.pdf

- Footnote that inventories of property were conducted in accordance with SAM section 8652

Fund: 4321	0.00	5,305,711.37
Sub Fund:		
TOTAL INVESTMENT IN CAPITAL ASSETS	0.00	5,305,711.37[1,2]

1. Physical inventories of capital assets are made at least once every three years.
2. Subsidiary capital asset records are in agreement with the general ledger control accounts shown above.

Report 9

Analysis of Change in Fund Balance

Report 9

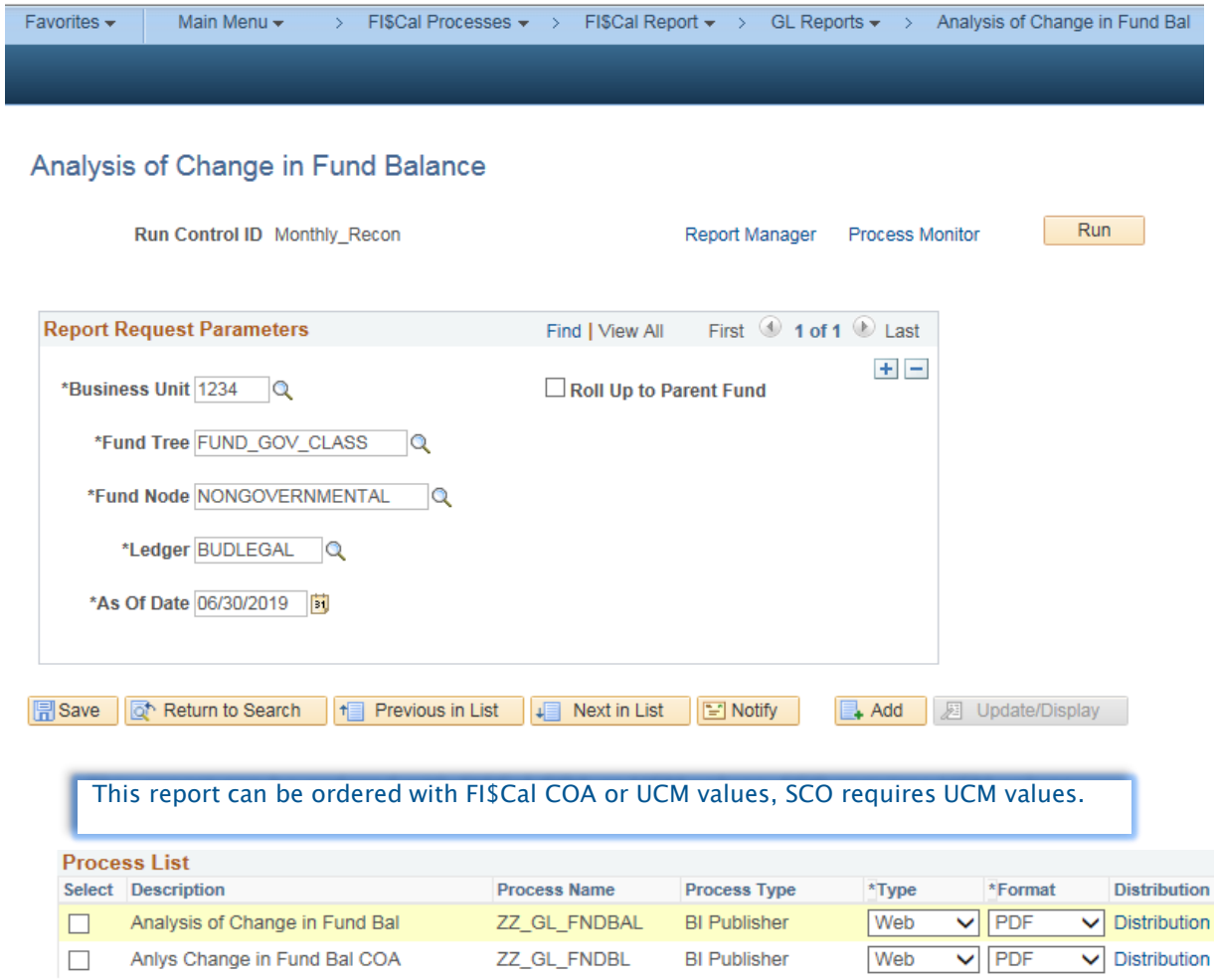
Analysis of Change in Fund Balance

Purpose	Report 9, Analysis of Change in Fund Balance (also known as the Statement of Operations), lists the beginning fund balance, additions (e.g., revenues), less deductions (e.g., expenditures), and the ending fund balance. This report is required when departments account for any one of the following: 1. A non-governmental cost fund in its entirety (non-shared fund) 2. An account within a non-governmental cost fund, such as accounts in the Federal Trust Fund (e.g., Fund 0890) and the Special Deposit Fund (e.g., Fund 0942) 3. Non-Treasury Trust Funds which include all money outside the state treasury and all Agency Trust Fund Cash (e.g., Fund 0990)
Reference Documents	✶ Job Aid FI$Cal.254 – Analysis of Change of Fund Balance Report 2.0 ✶ Pre-Closing Trial Balance (Report 7) ✶ Post-Closing Trial Balance (Report 8) ✶ Statement of Financial Condition (Report 20) ✶ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal) – refer to Nongovernmental Cost Funds chapter ✶ SAM Section 7963 ✶ Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page) ✶ Manual Year-End Report Checklist for FI$Cal Departments

How to Prepare

Report 9 is generated in FI$Cal

- Use Job Aid FI$Cal.254
- Navigation: Main Menu ➔ FI$Cal Processes ➔ FI$Cal Report ➔ GL Reports ➔ Analysis of Change in Fund Balance.
- Parameters: **Business Unit, Fund Tree, Fund Node, Ledger, As of Date**
- **Budgetary Legal Ledger (BUDLEGAL)**
- **No Data will appear unless the year-end close process has been run.**



Report 9
(Page 3)

How to Validate

the completeness and accuracy of the report:

1 – Review report header information, including the As of Date.

2 – Validate the BU and Fund number and name.

3 – Adjustment Period 998 must be included in the report.

1

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE
Department of Training - 1234
Fund 0942
Fiscal Year 2018-19
As of 06/30/2019

Business Unit:	1234 - Department of Training
Fund:	0942- Special Deposit Fund
Subfund:	2

Report ID:	RPTGL113
Run Date:	8/20/2019
Run Time:	12:01:10
3 **Adjustment Period:**	998

How to Validate

Report 9
(Page 3)

4– Account numbers and titles must be UCM values.

Account Number	4 Account Title		Total
5530	Fund Balance - Unappropriated, July 1, 2018		6,165,404.90
	Additions:		
8000	Revenue	3,952,475.41	
	Total Additions		3,952,475.41
	Deductions:		
9000	Appropriated Expenses	2,702,152.17	
	Total Deductions		2,702,152.17
	Adjustments to Fund Balance:		
	Total Adjustments		0.00
5530	Fund Balance - Unappropriated, June 30, 2019		7,415,728.14

How to Validate

5 – Reconcile revenues and expenditures account balances from Report 9 to Report 7.

Report 9 (Page 3)

Report 7 (Page 4)

1

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE
Department of Training - 1234
Fund 0942
Fiscal Year 2018-19
As of 06/30/2019

	Additions:		
8000	Revenue	3,952,475.41 (a)	
	Total Additions		3,952,475.41
5			
	Deductions:		
9000	Appropriated Expenses	2,702,152.17 (b)	
	Total Deductions		2,702,152.17
	Adjustments to Fund Balance:		
	Total Adjustments		0.00

REPORT 7 - PRE-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 0942
Fiscal Year 2018-19
As of 06/30/2019

Business Unit: 1234 - Department of Training
Fund: 0942 - Special Deposit Fund
Subfund:

Report ID: RPTGL068
Run Date: 8/20/2019
Run Time: 14:59:18
Adjustment Period: 998

ACCOUNT	ACCOUNT TITLE		DEBITS	CREDITS	
1110	General Cash - CTS Accounts		122,916.43		
1210	SMIF Deposits		7,605,000.00		
1311	AR - Abatements		42.78		
1410	Due From Other Funds		115,322.90		
3010	Accounts Payable			262,569.70	
3114	Due to Other Funds - Current			68,250.68	
3115	Due to Other Approps - Same Fund			41,993.16	
3290	Due to Other Govt Entities			56,121.62	
5530	Fund Balance - Unappropriated			6,165,404.90	
65	Unapp InterUnit Transfers		1,381.19		
8000	Revenue			3,952,475.41	5 (a)
9000	Appropriated Expenses	5 (b)	2,702,152.17		
Fund	**0942**		10,546,815.47	10,546,815.47	

How to Validate

6- Beginning Fund Balance Report 9 must equal the ending fund balance on previous year's Report 9.

CY Report 9 (Page 3)

Account Number	Account Title		Total	
5530	Fund Balance - Unappropriated, July 1, 2018		6,165,404.90	6
	Additions:			
8000	Revenue	3,952,475.41		
	Total Additions		3,952,475.41	
	Deductions:			
9000	Appropriated Expenses	2,702,152.17		
	Total Deductions		2,702,152.17	
	Adjustments to Fund Balance:			
	Total Adjustments		0.00	
5530	Fund Balance - Unappropriated, June 30, 2019		7,415,728.14	

PY Report 9 (Page 5)

Account Number	Account Title		Total	
5530	Fund Balance - Unappropriated, July 1, 2017		6,060,404.90	
	Additions:			
8000	Revenue	3,453,475.41		
	Total Additions		3,453,475.41	
	Deductions:			
9000	Appropriated Expenses	3,348,475.41		
	Total Deductions		3,348,475.41	
	Adjustments to Fund Balance:			
	Total Adjustments		0.00	
5530	Fund Balance - Unappropriated, June 30, 2018		6,165,404.90	6

How to Validate

7A– Ending Fund Balance on Current Year Report 9 must equal the fund balance shown on Statement of financial Condition (Report 20).

Report 9 (Page 3)

Account Number	Account Title		Total
5530	Fund Balance - Unappropriated, July 1, 2018		6,165,404.90
	Additions:		
8000	Revenue	3,952,475.41	
	Total Additions		3,952,475.41
	Deductions:		
9000	Appropriated Expenses	2,702,152.17	
	Total Deductions		2,702,152.17
	Adjustments to Fund Balance:		
	Total Adjustments		0.00
5530	Fund Balance - Unappropriated, June 30, 2019		7,415,728.14

7

Report 20 (Page 6)

Liabilities & Fund Equity

Account	Account Title	Balance
3010	Accounts Payable	(262,569.70)
3114	Due to Other Funds - Current	(68,250.68)
3115	Due to Other Appropriations- Same Fund	(41,993.16)
3290	Due to Other Govt Entitites	(56,121.62)
5530	Fund Balance - Clearing	(7,415,728.14)
	Total Liabilities	
	Total Liabilities	(428,935.16)
	Total Fund Equity	(7,415,728.14)
	Total Liabilities & Fund Equity	(7,844,663.30)

7A

How to Validate

7B– Ending Fund Balance on Report 9 must equal the fund balance shown on the Post Closing Trial Balance, Report 8.

Report 9 (Page 3)

Account Number	Account Title		Total
5530	Fund Balance - Unappropriated, July 1, 2018		6,165,404.90
	Additions:		
8000	Revenue	3,952,475.41	
	Total Additions		3,952,475.41
	Deductions:		
9000	Appropriated Expenses	2,702,152.17	
	Total Deductions		2,702,152.17
	Adjustments to Fund Balance:		
	Total Adjustments		0.00
5530	Fund Balance - Unappropriated, June 30, 2019		7,415,728.14

7

Report 8 (Page 7)

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	122,916.43	
1210	SMIF Deposits	7,605,000.00	
1311	AR - Abatements	42.78	
1410	Due From Other Funds	115,322.90	
3010	Accounts Payable		262,569.70
3114	Due to Other Funds - Current		68,250.68
3115	Due to Other Approps - Same Fund		41,993.16
3290	Due to Other Govt Entities		56,121.62
5530	Fund Balance - Unappropriated		7,415,728.14

7B

Note: Federal Trust Fund

Report 9
(Page 8)

I– Report 9 for (Fund 0890) will not display Beginning Fund Balance and Ending Balance lines since they are always zero balances.

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE
Department of Training - 1234
Fund 0890
Fiscal Year 2018-19
As of 06/30/2019

Business Unit:	1234 - Department of Training	**Report ID:**	RPTGL113
Fund:	0890- Federal Trust Fund	**Run Date:**	8/20/2019
Subfund:		**Run Time:**	12:01:10
		Adjustment Period:	998

Account Number	Account Title		Total
	I - No Beginning Fund Balance line		
	Additions:		
8000	Revenue	153,266,982.74	
	Total Additions		153,266,982.74
II			
	Deductions:		
9000	Appropriated Expenses	153,266,982.74	
	Total Deductions		153,266,982.74
	Adjustments to Fund Balance:		
	Total Adjustments		0.00
	I - No Ending Fund Balance line		

Note: Federal Trust Fund

II. Reconcile revenue and expenditures balances to Pre-Closing Trial Balance (Report 7).

- Revenue must equal Expenditures on Report 7
- If not, Accruals may be needed.

Report 9 (Page 8)

Account Number	Account Title		Total
I - No Beginning Fund Balance line			
	Additions:		
8000	Revenue	153,266,982.74	
	Total Additions		153,266,982.74
	Deductions:		
9000	Appropriated Expenses	153,266,982.74	
	Total Deductions		153,266,982.74
	Adjustments to Fund Balance:		
	Total Adjustments		0.00
I - No Ending Fund Balance line			

REPORT 7 - PRE-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 0890
Fiscal Year 2018-19
As of 06/30/2019

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

Report ID: RPTGL068
Run Date: 8/20/2019
Run Time: 14:59:18
Adjustment Period: 998

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	28,333.00	
1311	AR - Abatements	132,275.00	
1319	AR - Other	4,501.00	
1410	Due From Other Funds	1,097,845.73	
1510	Due From Federal Government	24,262,392.66	
1600	Provision For Deferred AR		4,501.00*
3010	Accounts Payable		301,754.35
3114	Due to Other Funds - Current		382,503.99
3220	Due to Local Governments		23,885,448.00
3290	Due to Other Govt Entities		1,710,128.00
65	Unapp InterUnit Transfers	758,987.95	
8000	Revenue		153,266,982.74
9000	Appropriated Expenses	153,266,982.74	
Fund	0890	179,551,318.08	179,551,318.08

Report 7 (Page 9)

Note: Federal Trust Fund

Report 8
(Page 10)

III–Since revenue equal expenditures, there will not be a fund balance amount displayed on Post–Closing Trail Balance (Report 8).

REPORT 8 - POST-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 0890
Fiscal Year 2018-19
As of 06/30/2019

Business Unit:	1234 - Department of Training	**Report ID:**	RPTGL069
Fund:	0890 - Federal Trust Fund	**Run Date:**	8/20/2019
Subfund:		**Run Time:**	14:59:18
		Adjustment Period:	998

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	28,333.00	
1311	AR - Abatements	132,275.00	
1319	AR - Other	4,501.00	
1410	Due From Other Funds	1,097,845.73	
1510	Due From Federal Government	24,262,392.66	
1600	Provision For Deferred AR		4,501.00 *
3010	Accounts Payable		301,754.35
3114	Due to Other Funds - Current		382,503.99
3220	Due to Local Governments		23,885,448.00
3290	Due to Other Govt Entities		1,710,128.00
65	Unapp InterUnit Transfers	758,987.95	
	III - No Fund Balance is displayed		
Fund	0890	26,284,335.34	26,284,335.34

Important Notes/Tips:

- If it is shared funds, the 65 account will appear in Report 9 since it is closed out to GL 5570 (Fund Balance-Clearing). It needs to be footnoted as follows: GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury).
- If it is non-shared funds, the 65 account will not appear in Report 9 as it does not close out to fund balance.
- Fund 0890, Report 9 must have zero Ending Fund Balance.

Report 13

Report of Expenditures of Federal Funds

Report 13

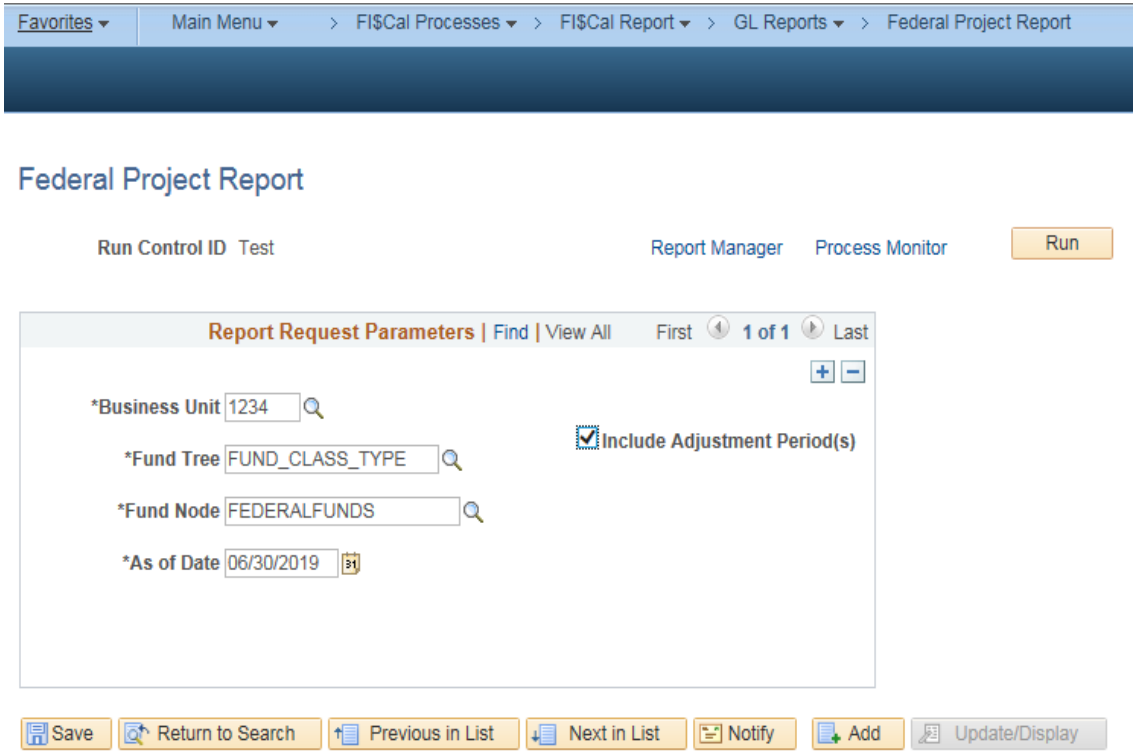
Report of Expenditures of Federal Funds

Purpose	Report 13, Report of Expenditures of Federal Funds, discloses the balances of the expenditures and encumbrances for each federal award by Catalog of Federal Domestic Assistance (CFDA) number and program title.
Reference Documents	✶ Job Aid FI$Cal.234 – Report of Expenditures Federal Funds 1.0 ✶ Final Budget Report ✶ DFQ_KK_05_ACTIVITY_REPORT_13 ✶ SAM Section 7974 ✶ Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page) ✶ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal) – refer to Nongovernmental Cost Funds chapter ✶ Manual Year-End Report Checklist for FI$Cal Departments

How to Prepare

Report 13 is generated in FI$Cal

- Use Job Aid FI$Cal.234
- Navigation: Main Menu ➔ FI$Cal Processes➔ FI$Cal Report ➔ GL Reports ➔ Federal Project Report
- Parameters: **Business Unit, Fund Tree, Fund Node, As of Date, Include Adjustment Period.**
- **No Data will appear unless the year-end close process has been run.**



This report can be ordered with FI$Cal COA or UCM values, SCO requires UCM values.

Process List

Select	Description	Process Name	Process Type	*Type	*Format	Distribution
☑	Federal Project Report COA	ZZ_GL_FDRF	BI Publisher	Web	PDF	Distribution
☑	Federal Project Report	ZZ_GL_FDRPRJ	BI Publisher	Web	PDF	Distribution

How to Validate

1 – Use Report 6 to verify encumbrance and expenditure amounts in each program by ENY to Report 13.

Report 13 (Page 4)

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

Report 6 (Page 5)

Budget Period	Program	Appropriation Description				
Appropriation	Expenditures		Encumbrance/Allocated Encumbrance	Prior Year Encumbrance Reversals	Budgetary Expenditures	Balance
REGULAR APPROPRIATIONS						
2017	5310	Reserve Program				
-3,796,182.57	3,253,898.39		191,872.03	0.00	3,445,770.42	-350,412.15
2017	5312	Development Services				
-2,473,000.00	1,708,824.54		25,935.85	0.00	1,734,760.39	-738,239.61
2017	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

How to Validate

2 – Run the **DFQ_KK_05_Acitivity_Report_13** query and verify total expenditures and encumbrances in the fund on Report 13.

Navigation: **Main Menu ➔ Reporting Tools ➔ Query**

➔ Query Manager

Favorites ▾ | Main Menu ▾ > Reporting Tools ▾ > Query ▾ > Query Manager

DFQ_KK_05_ACTIVITY_REPORT_13 - KK Activity for Report-13

*Business Unit	1234
*Fiscal Year	2018
*Period	998
From ENY ~ (Balnk for All)	2018
To ENY ~ (Blank for All)	2018
CFDA ~ (Blank for All)	

View Results

This report can be rdered with FI$Cal COA or UCM values, SCO requires UCM values.

Process List

Select	Description	Process Name	Process Type	*Type	*Format	Distribution
☐	Analysis of Change in Fund Bal	ZZ_GL_FNDBAL	BI Publisher	Web	PDF	Distribution
☐	Anlys Change in Fund Bal COA	ZZ_GL_FNDBL	BI Publisher	Web	PDF	Distribution

How to Validate

2A – Report 13 should reconcile expenditure amounts to the DFQ_KK_05_Acitivity_Report_13 Report

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Report 13 (Page 4)

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

DFQ_KK_05_Acitivity_Report_13 Report

(Page 6)

Ledger	Unit	ENY	Fund	Program	Approp Ref	Budget Period	Year	Perio	Date	Journal ID	Accour	Rptg Structu	Sum Amount	Project	Project Desc tion	Activity	Activity Description	CFDA Numb
C_DTL_EXP	1234	2018	0890	5310	011	2018	2018	8			5108200	61201002	3,181.61	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2018	0890	5310	011	2018	2018	10			5150450	61201002	692.73	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2018	0890	5310	011	2018	2018	10			5150450	61201003	84.04	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2018	0890	5310	011	2018	2018	10			5150450	61201004	267.20	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2018	0890	5310	011	2018	2018	10			5150450	61201005	49.51	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2018	0890	5310	011	2018	2018	10			5150750	61201009	8.64	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2018	0890	5310	011	2018	2018	998	6/30/2019	00002139	5100000	61201004	18,957.00	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2018	0890	5310	011	2018	2018	998	6/30/2019	00002139	5108200	61201004	6.76	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2018	0890	5310	011	2018	2018	998	6/30/2019	00002139	5150150	61201004	189.58	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2018	0890	5310	011	2018	2018	998	6/30/2019	00002139	5150350	61201004	3,479.69	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2018	0890	5310	011	2018	2018	998	6/30/2019	00002139	5150450	61201004	261.98	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2018	0890	5310	011	2018	2018	998	6/30/2019	00002139	5150500	61201004	1,120.17	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2018	0890	5310	011	2018	2018	998	6/30/2019	00002139	5150600	61201004	4,767.69	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2018	0890	5310	011	2018	2018	998	6/30/2019	00002139	5150750	61201004	34.56	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
												Sum of Expenditures	3,253,898.39	2				

How to Validate

2B – Report 13 should reconcile encumbrance amounts to the DFQ_KK_05_Acitivity_Report_13 Report

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Report 13 (Page 4)

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

DFQ_KK_05_Acitivity_Report_13 Report (Page 7)

Ledger	Uni	EN	Fur	Progr	Approp Ref	Per	Date	Journal	PO No.	Vouch	Acco	Rptg Structur	Sum Amount	Project	Project Description	Activit	Activit	Description	CFDA Number
C_DTL_ENC	1234	2018	0890	5310	011	12				00001997	5302300	61201002	(79.29)	SO17000517	FY18-19 State Grant				
C_DTL_ENC	1234	2018	0890	5310	011	12				00002033	5304220	61201002	(27.22)	SO17000517	FY18-19 State Grant	000001		WP14 - LSTA State Operation	
C_DTL_ENC	1234	2018	0890	5310	011	12				00002034	5304220	61201002	(63.91)	SO17000517	FY18-19 State Grant	000001		WP14 - LSTA State Operation	
C_DTL_ENC	1234	2018	0890	5310	011	12				00002035	5304220	61201002	(785.98)	SO17000517	FY18-19 State Grant	000001		WP14 - LSTA State Operation	
C_DTL_ENC	1234	2018	0890	5310	011	12			0000000762		5304220	61201002	1,600.00	SO17000517	FY18-19 State Grant	000001		WP14 - LSTA State Operation	
C_DTL_ENC	1234	2018	0890	5310	011	12			0000000776		5304220	61201002	168.86	SO17000517	FY18-19 State Grant				
C_DTL_ENC	1234	2018	0890	5310	011	12			0000000776		5304220	61201002	248.08	SO17000517	FY18-19 State Grant	000001		WP14 - LSTA State Operation	
C_DTL_ENC	1234	2018	0890	5310	011	12			0000000778		5304220	61201002	108.16	SO17000517	FY18-19 State Grant	000001		WP14 - LSTA State Operation	
C_DTL_ENC	1234	2018	0890	5310	011	12			0000000779		5304220	61201002	54.44	SO17000517	FY18-19 State Grant	000001		WP14 - LSTA State Operation	
C_DTL_ENC	1234	2018	0890	5310	011	12			0000000786		5304220	61201002	1,744.36	SO17000517	FY18-19 State Grant	000001		WP14 - LSTA State Operation	
C_DTL_ENC	1234	2018	0890	5310	011	12			0000000813		5301620	61201002	1,440.00	SO17000517	FY18-19 State Grant				
											Sum of Encumbrances		191,872.03	2					

How to Validate

3 – If the report generates without CFDA numbers you can input the missing CFDA number using the Project costing:

DFQ_KK_05_Acitivity_Report_13 Report (Page 8)

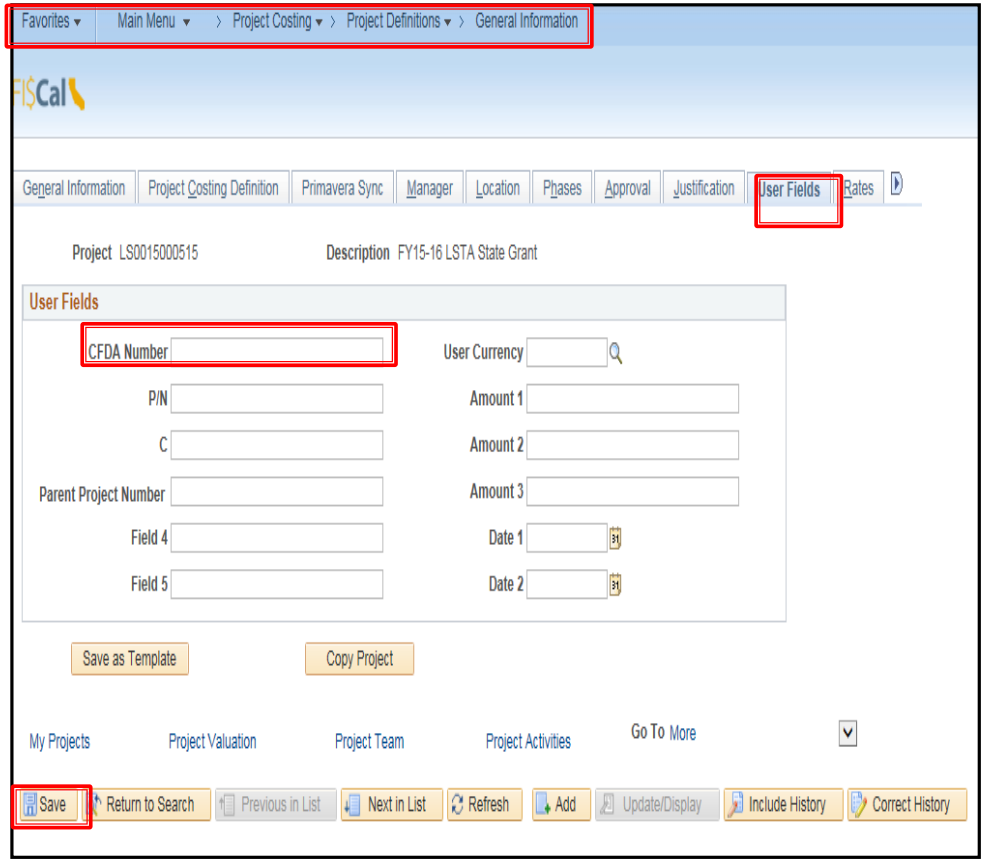
Missing CFDA Number

2	Ledger	Un	El	Fu	Progra	Approp Ref	Peri	Date	Journal	Acco	Rptg Structur	Sum Amount	Project	Project Descripti	Acti	Activi Descriptio	CFDA Numbe
553	C_DTL_EXP	1234	2018	0890	5310	011	4			5304220	61201002	93.04	SO15000515	FY18-19 State Grant	000001	State Operatio	
554	C_DTL_EXP	1234	2018	0890	5310	011	6	12/31/2017	0000127447	5100000	61201005	5,036.74	SO15000515	FY18-19 State Grant	000001	State Operatio	
555	C_DTL_EXP	1234	2018	0890	5310	011	6	12/31/2017	0000127447	5100000	61201009	7,192.76	SO15000515	FY18-19 State Grant	000001	State Operatio	
556	C_DTL_EXP	1234	2018	0890	5310	011	6	12/31/2017	0000167479	5324100	61201002	(0.02)	SO15000515	FY18-19 State Grant	000001	State Operatio	
557	C_DTL_EXP	1234	2018	0890	5310	011	6	12/31/2017	0000167479	5342500	61201002	34,671.90	SO15000515	FY18-19 State Grant	000001	State Operatio	
558	C_DTL_EXP	1234	2018	0890	5310	011	10			5304220	61201002	872.18	SO15000515	FY18-19 State Grant	000001	State Operatio	
559	C_DTL_EXP	1234	2018	0890	5310	011	10			5304220	61201002	27.22	SO15000515	FY18-19 State Grant	000001	State Operatio	
560	C_DTL_EXP	1234	2018	0890	5310	011	10			5302300	61201002	79.29	SO15000515	FY18-19 State Grant	000001	State Operatio	
561	C_DTL_EXP	1234	2018	0890	5310	011	10			5306100	61201005	28.37	SO15000515	FY18-19 State Grant	000001	State Operatio	
562	C_DTL_EXP	1234	2018	0890	5310	011	10			5306100	61201005	259.17	SO15000515	FY18-19 State Grant	000001	State Operatio	
563	C_DTL_EXP	1234	2018	0890	5310	011	10			5306100	61201005	3,166,794.68	SO15000515	FY18-19 State Grant	000001	State Operatio	
564	C_DTL_EXP	1234	2018	0890	5310	011	10			5306100	61201005	39.97	SO15000515	FY18-19 State Grant	000001	State Operatio	
565	C_DTL_EXP	1234	2018	0890	5310	011	11	5/4/2017	0000143315	5150200	61201002	564.78	SO15000515	FY18-19 State Grant	000001	State Operatio	
566	C_DTL_EXP	1234	2018	0890	5310	011	11	5/5/2017	0000144318	5150200	61201002	70.31	SO15000515	FY18-19 State Grant	000001	State Operatio	
567	C_DTL_EXP	1234	2018	0890	5310	011	998	6/30/2018	0000209870	5324400	61201004	0.04	SO15000515	FY18-19 State Grant	000001	State Operatio	
568	C_DTL_EXP	1234	2018	0890	5310	011	998	6/30/2018	0000209870	5324400	61201005	0.01	SO15000515	FY18-19 State Grant	000001	State Operatio	
569	C_DTL_EXP	1234	2018	0890	5310	011	998	6/30/2018	0000209870	5342500	61201002	44,213.17	SO15000515	FY18-19 State Grant	000001	State Operatio	
570	C_DTL_EXP	1234	2018	0890	5310	011	1			5108200	61201009	1.69	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
571	C_DTL_EXP	1234	2018	0890	5310	011	1			5150150	61201002	668.34	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
572	C_DTL_EXP	1234	2018	0890	5310	011	5			5150750	61201002	86.40	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
573	C_DTL_EXP	1234	2018	0890	5310	011	5			5150750	61201003	17.28	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
574	C_DTL_EXP	1234	2018	0890	5310	011	5			5150750	61201004	34.56	SO14000514	FY18-19 State Grant	000001	State Operation	10.664
575	C_DTL_EXP	1234	2018	0890	5310	011	5			5150750	61201005	8.64	SO14000514	FY18-19 State Grant	000001	State Operation	10.664

How to Validate

Using the **Main Menu>Project Costing>Project Definitions>General Information** input any missing CFDA number.

4 – Re-run the query once the changes have been made and validate the expenditures and encumbrances of Report 13- Report of Expenditures of Federal Funds



Important Notes/Tips:

- Program title must be identified on the Report 13 for CFDA number with XX.XXX.
- Original signed Report 13 is submitted to the Department of Finance, Fiscal Systems and Consulting Unit by August 20. A copy of the Report 13 must be submitted to the State Controller's Office with the year-end financial reports. Supporting documentation used to prepare the Report 13 must be maintained by the department.

Report 20

Statement of Financial Condition

Report 20

Statement of Financial Condition

Purpose	Report 20, Statement of Financial Condition report, discloses the balances of the assets, liabilities, and fund equity as of June 30. This report is required when departments account for any one of the following: 1. A non-governmental cost fund in its entirety (non-shared fund) 2. An account within a non-governmental cost fund, such as accounts in the Federal Trust Fund and the Special Deposit Fund.
Reference Documents	✶ Job Aid FI$Cal.232 – Statement of Financial Condition 2.0 ✶ Post -Closing Trial Balance (Report 8) ✶ SAM Section 7979 ✶ Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page) ✶ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal) – refer to Nongovernmental Cost Funds chapter ✶ Manual Year-End Report Checklist for FI$Cal Departments

How to Prepare

Report 20 is generated in FI$Cal

- Use Job Aid FI$Cal.232
- Navigation: Main Menu ➔ Reporting Tools➔ PS/nVision ➔ Define Report Request
- Parameters: **Business Unit, Report ID.**
- No Data will appear unless the year end close process has been run.

How to Validate

1 – Review report header information, including the As of Date.

2 – Validate the BU and Fund number and name.

3 – Adjustment Period 998 must be included in the report.

1

REPORT 20 - STATEMENT OF FINANCIAL CONDITION
Department of Training - 1234
Fund 4321
Fiscal Year 2018-19
As of 06/30/2019

2 **Business Unit :** 1234 - Department of Training
Fund : 4321 - Training Fund
Subfund :

Report ID : RPTGL077
Run Date : 08/23/2019
Run Time : 10:32:29
3 **Adjustment Period :** 998

Assets

How to Validate

Report 20
(Page 3)

4- Account numbers and titles must be UCM values, except GL 65 Uapp Inter Unit Transfers.

Assets

	Account	Account Title	Balance
	*65	Unapp Interunit Transfers	1,381.19
	1110	General Cash - CTS Accounts	122,916.43
4	1210	SMIF Deposits	7,605,000.00
	1311	AR - Abatements	42.78
	1410	Due from Other Funds	115,322.90
		Total Assets	7,844,663.30

Liabilities & Fund Equity

Account	Account Title	Balance
3010	Accounts Payable	(262,569.70)
3114	Due to Other Funds - Current	(68,250.68)
3115	Due to Other Appropriations- Same Fund	(41,993.16)
3290	Due to Other Govt Entitites	(56,121.62)
5570	Fund Balance - Clearing	(7,415,728.14)
	Total Liabilities	
	Total Liabilities	(428,935.16)
	Total Fund Equity	(7,415,728.14)
	Total Liabilities & Fund Equity	(7,844,663.30)

How to Validate

5 – Reconcile assets, liabilities & fund equity account balances to Post Closing Trial Balance Report 8.

Report 20 (Page 3)

Account	Account Title	Balance
*65	Unapp Interunit Transfers	1,381.19
1110	General Cash - CTS Accounts	122,916.43
1210	SMIF Deposits	7,605,000.00
1311	AR - Abatements	42.78
1410	Due from Other Funds	115,322.90
	Total Assets	7,844,663.30

Liabilities & Fund Equity

Account	Account Title	Balance
3010	Accounts Payable	(262,569.70)
3114	Due to Other Funds - Current	(68,250.68)
3115	Due to Other Appropriations- Same Fund	(41,993.16)
3290	Due to Other Govt Entitites	(56,121.62)
5570	Fund Balance - Clearing	(7,415,728.14)
	Total Liabilities	
	Total Liabilities	(428,935.16)
	Total Fund Equity	(7,415,728.14)
	Total Liabilities & Fund Equity	(7,844,663.30)

Report 8 (Page 4)

5

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	122,916.43	
1210	SMIF Deposits	7,605,000.00	
1311	AR- Abatements	42.78	
1410	Due from Other Funds	115,322.90	
3010	Account Payable		262,569.70
3114	Due to Other Funds- Current		68,250.68
3115	Due to Other Approps- Same Fund		41,993.16
3290	Due to Other Govt Entitites		56,121.62
5570	Fund Balance - Clearing		7,415,728.14
*65	Unapp InterUnit Transfers	1,381.19	
Fund	4321	7,844,663.30	7,844,663.30

Important Notes/Tips:

- For non-shared funds, the 65 account on the report is made up of the year-to-date Cash in State Treasury amount. It needs to be footnoted as follows: *GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury).*

- For shared funds, the 65 account will not appear, since it closes out to fund balance.

Report 22

Statement of Contingent Liabilities

Statement of Contingent Liabilities – Year End Report 22

Purpose	Report 22, Statement of Contingent Liabilities, is used to report all contingent liabilities that have not been accrued by your department. A Report 22 is required for all funds, or if there are no contingent liabilities, indicate on the Certification Letter "no activity to report." Report 22 must include contingencies for federal audit exceptions, other audit exceptions, and litigation pending.
Reference Documents	✶ Use the same template as used by Department in the past ✶ Information provided by department's Legal, Audit, or Personnel Offices ✶ SAM Section 7980 ✶ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal) ✶ Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page) ✶ Manual Year-End Report Checklist for FI$Cal Departments
How to Prepare	The Statement of Contingent Liabilities information is provided by the Legal Office. It can also be prepared using the information provided by Audit or Personnel Office.

YEAR-END REPORT NO. 22,
STATEMENT OF CONTINGENT LIABILITIES 7980

(Revised 03/11)

This report discloses estimated liabilities such as federal audit exceptions, other audit exceptions, and pending litigation. A Statement of Contingent Liabilities, Report No. 22, is not required if there are no contingent liabilities. In this situation, departments will indicate that there are no contingent liabilities to report in the certification letter to the SCO.

A sample of Report No. 22, Statement of Contingent Liabilities, is shown in the 7980 Illustration.

(Revised 03/02)

Agency Name and Number
Fund Name and Number
STATEMENT OF CONTINGENT LIABILITIES - REPORT NO. 22
As of June 30, 20___

Prepared by: _____

Telephone number: _____

Type of Contingent Liability	Reference or Identification	Estimated Amount	Estimated Date of Payment	Comments
ex. Federal Audit Exception	Federal Audit Number	Dollar Amount	By fiscal year	

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 _____, 20__ at _____ , California.

_____
Signature of Officer

_____
Type or print name of Officer

_____
Title of Officer

Governmental Accounting Advisory Board (1234)
Statement of Contingent Liabilities – Report 22
Service Revolving Fund (0666001)
June 30, 20XX

Prepared by: _____

Telephone number:_____

Type of Contingent Liability	Reference Identification	Estimated Amount	Estimated Date of Payment	Comments
Damage Claims	CA-LIT-91-013	690,000.00	08/31/2019	Settlement Pending
Damage Claims	CA-LIT-91-217	300,000.00	10/01/2019	Settlement Pending
Damage Claims	CA-LIT-91-015	10,000,000.00	12/05/2019	Settlement Pending

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 _____, 20XX at _____, California

_____
Signature of Officer

_____
Type or print name of Officer

_____
Title of Officer

Material Variance Explanation Form

Material Variance Form

Purpose	The Material Variance form provides explanation for material variances between prior year and current year expenditures, revenue, and transfers in/out balances. Note: The original form will be included with the financial reports to SCO and required to be submitted even if there is no activity to report. In addition, a copy should be e-mailed to SCO at BLFinRep@sco.ca.gov
Reference Documents	✶ Pre-Closing Trial Balance, Report 7 from prior year (dated as of June 30th, 2018) ✶ Pre-Closing Trial Balance, Report 7 from current year (dated as of June 30th, 2019) ✶ Analysis of Change in Fund Balance, Report 9 for Fiduciary Funds from prior year (dated as of June 30th, 2018) ✶ Analysis of Change in Fund Balance, Report 9 for Fiduciary Funds from current year (dated as of June 30th, 2019) ✶ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal) ✶ Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page) ✶ Manual Year-End Report Checklist for FI$Cal Departments
How to Prepare	The Material Variance Explanation Form is available on the SCO web site: https://www.sco.ca.gov/ard_reporting.html . Departments should review the Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis) issued by the State Controller's Office (SCO) for additional instructions.

Steps to Prepare	1. Enter the Fund number, Agency Code, Contact Name, and Contact email. 2. Use the **PY Report 7** to fill in Expenditure, Revenue, Transfer In and Transfer Out for prior year. 3. Use the **CY Report 7** to fill in Expenditures, Revenue, Transfer In and Transfer Out for current year. 4. The form will automatically calculate the variance amount and variance percentage. 5. Based on the calculation, a message will appear identifying whether or not the variance is material and whether it requires an explanation. Explanation is required if a variance amount equals or exceeds $1 million AND the variance percentage equals or exceed 10%. When either CY or PY balance is zero, variance percentage is inapplicable and no explanation is needed.

Important Tips:

- Use the **PY** and **CY Report 7s** to fill in the PY and CY amounts.
- Use the **PY** and **CY Report 9s** to fill in the PY and CY amounts for the Fiduciary Funds outside the Centralized Treasury System.
- If a variance explanation is required, provide a detailed explanation for the applicable nominal account type(s).
- When either CY or PY balance is zero, variance percentage is inapplicable and no explanation is needed.
- Submit this form to the SCO with the fund's year-end financial statements, even if all amounts are zero.

CY Report 7 Pre-Closing Trial Balance

REPORT 7 - PRE-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 4321
Fiscal Year 2018-19
As of 06/30/2019

Business Unit:	1234 - Department of Training	**Report ID:**	RPTGL068
Fund:	4321 - Training Support Fund	**Run Date:**	8/9/2019
Subfund:		**Run Time:**	17:15:54
		Adjustment	998

ACCOUNT		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		1,497,213.13
3114		Due to Other Funds - Current		147,155.64
3115		Due to Other Approps-Same Fund		10,955,542.96
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		1,793,602.13
65		Unapp InterUnit Transfers		30,494,670.01
8000	3	Revenue		611,361.81
8100		Reimbursements		15,875,776.48
9000	3	Appropriated Expenses	48,355,745.62	
9891		Refunds to Reverted Appropriat		51,022.36*
Fund		4321	62,777,280.72	62,777,280.72

PY Report 7 Pre-Closing Trial Balance

REPORT 7 - PRE-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 4321
Fiscal Year 2017-18
As of 06/30/2018

Business Unit:	1234 - Department of Training	**Report ID:**	RPTGL068
Fund:	4321 - Training Support Fund	**Run Date:**	8/9/2018
Subfund:		**Run Time:**	17:15:54
		Adjustment	998

ACCOUNT		ACCOUNT TITLE	DEBITS	CREDITS
1110		General Cash - CTS Accounts	50.00	
1130		Revolving Fund Cash	189,289.14	
1190		Cash on Hand	100.00	
1311		AR - Abatements	10,101.06	
1312		AR - Reimbursements	2,205.00	
1319		AR - Other	50.93	
1410		Due From Other Funds	2,351,007.33	
1420		Due From Approps - Same Fund	11,869,849.46	
1600		Provision For Deferred AR		50.93
1710		Expense Advances	735.12	
1730		Prepay to Other Funds/Approps	598,705.76	
3010		Accounts Payable		1,897,213.13
3114		Due to Other Funds - Current		187,155.64
3115		Due to Other Approps-Same Fund		11,955,542.96
3290		Due to Other Govt Entities		395.27
3420		Unearned Reimbursements		900,000.00
3730		Uncleared Collections		50.00
5330		Reserve - Prepaid Items		450,000.00
5570		Fund Balance - Clearing		1,793,602.13
65		Unapp InterUnit Transfers		31,088,000.23 (1)
8000	2	Revenue		629,702.66
8100		Reimbursements		15,875,776.48
9000	2	Appropriated Expenses	49,806,417.99	
9891		Refunds to Reverted Appropriat		51,022.36* (2)
Fund		4321	64,828,511.79	64,828,511.79

Material Variance Explanation Form
Expenditures, Revenue, Transfers In, and Transfers Out
June 30, 2019

1 **Fund Number:** 4321 **Contact Name:** U.R. Dunnel

Agency Code: 1234 **Contact Email:** name@training.ca.gov

Fill in the prior year and current year amounts below for expenditures, revenue, transfers in, and transfers out. Use the amounts from Report 7 from prior and current years. Be sure to include any prior year revision amounts, if applicable.

An explanation is required if a variance amount equals or exceeds $1 million AND the variance percentage equals or exceeds 10%. If a "YES" is indicated under "Explanation Required", input an explanation in the space provided. Submit this form to the SCO with the fund's year-end financial statements, even if all amounts are zero.

EXPENDITURES				
PY 2017-18	CY 2018-19	Variance Amount	Variance Percentage	Explanation Required?
$ 49,806,417.99	$ 48,355,745.62	$ (1,450,672.37)	-3%	NO

Explanation: 2 3 4 5

REVENUE				
PY 2017-18	CY 2018-19	Variance Amount	Variance Percentage	Explanation Required?
$ (629,702.66)	$ (611,361.81)	$ 18,340.85	-3%	NO

Explanation: 2 3 4 5

YEC/YEO Checklists

CHECKLIST: Refer to SCO Year-End Financial Report Procedure Manual

MANUAL YEAR-END REPORT CHECKLIST
FOR FI$Cal DEPARTMENTS
(Use to ensure year-end reports are accurate and complete)

DEPARTMENT NAME:	
BUSINESS UNIT:	
FUND NUMBER:	
FUND NAME:	
CHECKLIST COMPLETED BY:	
DATE COMPLETED:	
CHECKLIST REVIEWED BY:	
DATE COMPLETED:	

REVISIONS:

- If it is necessary to revise the amounts reported on the original Year-End Financial Reports, use the forms provided on the SCO website.
- SAM Section 7981.
- Due on September 16, 2019
- Departments are required to obtain SCO's approval after the Due Date.
- SCO Year-End Financial Report Procedure Manual for detail instruction.

DOF eLearning Courses:

http://www.dof.ca.gov/Accounting/Consulting_and_Training

FI$Cal Training

The Department of Finance provides Training Classes and eLearning courses to assist state departments using the Financial Information System for California (FI$Cal).

Please send your feedback, comments and questions regarding this web page and training to fscuhotline@dof.ca.gov (e-mail).

Subscribe For e-mail notification of updates to FI$Cal Training Classes and eLearning Courses.

eLearning Courses

We are currently reviewing and updating the eLearning Courses to reflect the Milestone 3 functionalities. We will post the updated courses as soon as they become available.

- Click here for eLearning Revision Summary (.pdf)

- **General Ledger (GL)**
- **Accounts Receivable (AR)**
- **Accounts Payable (AP)**
- **Cross Module Process (XM)**
- **Month-End (ME)**
- **Year End (YE)**
- **Reports and Queries (RQ)**

eLearning Courses: Year-End Reports and Templates

- Year End (YE)
  - Year End Accrual Entries (YE-A)
  - Year End Reports (YE-R) Updated July 2018
    - YE - Due To Due From (.pdf)
    - YE - Material Variance Explanation Form (.pdf)
    - YE - Report 1 (.pdf)
    - YE - Report 2 (.pdf)
    - YE - Report 3 (.pdf)
    - YE - Report 4 (.pdf)
    - YE - Report 5 (.pdf)
    - YE - Report 6 (.pdf)
    - YE - Report 7 (.pdf)
    - YE - Report 8 (.pdf)
    - YE - Report 9 (.pdf)
    - YE - Report 13 (.pdf)
    - YE - Report 14 (.pdf)
    - YE - Report 15 (.pdf)
    - YE - Report 18 (.pdf)
    - YE - Report 19 (.pdf)
    - YE - Report 20 (.pdf)
    - YE - Report 22 (.pdf)
    - YE - Subsidiaries on File (.pdf)
  - Year End Report Templates

Closing/Estimates

DOF Website

eLearning Courses

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- General Ledger (GL)
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- Accounts Payable (AP)
- Cross Module Process (XM)
- Month-End (ME)
- Year End (YE)
  - Year End Accrual Entries (YE-A)
  - Year End Reports (YE-R) Updated July 2018
  - Year End Report Templates
  - Year-End Estimate Information (.pdf)
  - Manual Year End Reports Checklist (.docx)
  - Sample Year End Workplan 2017-18 (.xlsx)

Year-End Estimate Information

Departments that cannot finish their year-end financial reports on time will be required to prepare estimated accruals and reports. Deadline will be provided at a later date.

Following are the reasons departments should meet the year-end deadlines:

- State Controller's Office (SCO) will have final data to publish in their annual reports.
- Department of Finance Budget Analyst will have final data to assist with departments budgeting and meet the deadline for the Governor's Budget.
- Less workload for completing year-end reports.
- Departments can move forward with working on current year closing activities.

Year-End Estimate Information (cont'd)

These are the <u>adverse</u> effects if the year-end deadlines are not met:

- Estimated accruals/reports will be required.
- May adversely impact CAFR development process (both SCO & CSA).
- DOF Budget Analyst will receive estimates and these may be reflected in Governor's Budget .
- DF-303 "Fund Balance Reconciliation" will be impacted.
- Create additional workload.
- Will prolong closing the year.
- After submitting year-end estimates to SCO, departments will be required to complete and submit actual year-end reports.
- Next year's financial reports must be footnoted.
- Prevent closing of new year accounting periods and delay reconciliations.
- Impact to Federal reporting.

Year-End Estimate Information (cont'd)

In the past, for manual estimated accruals/reports, the following were required:

Governmental Cost Funds and Bond Funds:

- Report 1 – Report of Accruals to Controller's Accounts
  A. 571 A/B
  B. 571 C
- Report 2 – Accrual Worksheet (optional – if completed to prepare Report 1, include in submission)
- Report 3 – Adjustments to Controller's Accounts
- Material Variance Explanation Form
- Certification Letter for Estimated Reports with Wet Signature

  Indicate "Certification of Estimated Year-End Financial Reports" on the certification letter subject line. Indicate Reports 14, 18*, 19, and 22 submitted earlier and provide the date(s) submitted.

Note: Some departments may be required to submit Report 7 - Pre-Closing Trial Balance and Report 15 - Reconciliation of Agency Accounts with Transactions per State Controller.

*Departments must submit a Report 18 Differential Report if their beginning balance does not equal the prior year-ending balance.

Year-End Estimate Information (cont'd)

Non-Governmental Cost Funds

- Prepare manual Report 7 – Pre-Closing Trial Balance

  Including PY accrual reversals, adjustments, and accruals at the GL account level.

- Encumbrance Query

  a. DFQ_PO_01_ENC_STATUS_BY_PO

  <u>OR</u>

  b. DFQ_PO_02_ACTIVITY_ACCTG_ENTRY

Year-End Estimate Information (cont'd)

- Estimated Subsidiaries on File
- Report 3 – Adjustments to Controller's Accounts
- Certification Letter for Estimated Reports with Wet Signature. *Indicate "Certification of Estimated Year-End Financial Reports"* on the certification letter subject line. Indicate Reports 14, 18*, 19, and 22 submitted earlier and provide the date(s) submitted.
- Material Variance Explanation form

Note: Some departments may be required to submit Report 15 - Reconciliation of Agency Accounts with Transactions per State Controller.

*Departments must submit a Report 18 Differential Report if their beginning balance does not equal the prior year-ending balance.

Year-End Estimate Information (cont'd)

Note:

Year-End estimates/report are subject to change.

Please contact your Finance accounting analyst and manager to confirm requirements.

Contact your DOF Accounting Analyst for assistance or question