

## SAM—RECONCILIATION AND REPORTS

### YEAR-END REPORT NO. 13, REPORT OF EXPENDITURES OF FEDERAL FUNDS

7974

(Revised 09/13)

At year-end, departments will prepare a Report of Expenditures of Federal Funds, Report No. 13, for all federal funds. Departments must report expenditures and encumbrances for each federal award by Catalog of Federal Domestic Assistance (CFDA) number and program title. Expenditures shall include accruals of all valid obligations incurred and receivables earned as of June 30, with the exception of payments to sub-recipients which must be recorded on a cash basis. Circular A-133 defines a sub-recipient as a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. For additional guidance on year-end reporting, refer to SAM section 17130.

The remaining balance of the grant shall not be accrued as an expenditure if it does not represent valid obligations incurred as of June 30. Encumbrances shall include commitments that will become expenditures after June 30 when goods or services are received. In addition, segregate American Recovery and Reinvestment Act (ARRA) expenditures from non-ARRA expenditures in instances where the same CFDA number is used.

The original signed Report No. 13 is submitted to the Department of Finance (Finance), Fiscal Systems and Consulting Unit by August 20th. A copy of Report No. 13 must be submitted to the State Controller's Office with the year-end financial reports. Supporting documentation used to prepare the Report No. 13 must be maintained by the department in the event Finance, Office of State Audits and Evaluations or the California State Auditor's Office requests to review.

A sample of Report No. 13 is shown in the [7974 Illustration](#).

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**SAM - RECONCILIATIONS AND REPORTS**

(Revised 03/02)

<b>Agency Name and Number</b> <b>ANALYSIS AND RECONCILIATION OF</b> <b>REVOLVING FUND ACCOUNTABILITY, REPORT NO. 10</b> <b>As of June 30, 20__</b>		
	<u>DETAIL</u>	<u>TOTAL</u>
1. Cash book balance (as shown on bank statement) - Revolving fund portion of centralized State Treasury System bank account no. _____		\$7,300.00
2. Cash on hand:		
a. Cash in subrevolving funds (e.g., change funds and cash purchase funds)	200.00	
b. Undeposited receipts	50.00	
c. Unreceipted SCO warrants in transit for reimbursement of revolving fund	<u>600.00</u>	850.00
3. Advances:		
a. Salary	1,000.00	
b. Travel	<u>500.00</u>	1,500.00
4. Claims filed but not yet paid by the SCO		4,000.00
5. Revolving fund disbursements not scheduled for reimbursement by June 30 1/		<u>1,700.00</u>
6. Amount of revolving fund withdrawn from appropriation or pursuant to statute		<u><u>\$15,350.00</u></u>

1/ Excluding salary and travel advances to employees

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Agency Name and Number RECONCILIATION OF GENERAL CHECKING ACCOUNT, NO. _____ As of June 30, 20__		Report No. 11		
	Balance as of May 31, 20__	Receipts ADD	Disbursements DEDUCT	Balance as of June 30, 20__
Balance Per Bank Statement	\$440,000.00	\$5,000,000.00	\$5,100,000.00	\$340,000.00
Deposits in Transit:				
May 31, 20__	50,000.00	-50,000.00		0.00
June 30, 20__		80,000.00		80,000.00
Outstanding Checks:				
May 31, 20__	-40,000.00		-40,000.00	0.00
June 30, 20__			120,000.00	-120,000.00
Other Reconciling Items:				
1. Ck #452-671110 for \$50,000.00, Redeemed for \$40,000.00			10,000.00	-10,000.00
<b>ADJUSTED BANK BALANCE</b>	<b>\$450,000.00</b>	<b>\$5,030,000.00</b>	<b>\$5,190,000.00</b>	<b>\$290,000.00</b>
Detail of Agency Records				
General Cash Accounts				
Fund #####	\$123,400.00	\$3,123,200.00	\$3,198,100.00	\$48,500.00
Fund #####	99,400.00	125,000.00	177,200.00	47,200.00
Fund #####	118,400.00	1,708,300.00	1,769,700.00	57,000.00
Total General Cash	\$341,200.00	\$4,956,500.00	\$5,145,000.00	\$152,700.00
Revolving Fund Cash	8,800.00	8,500.00	10,000.00	7,300.00
Agency Trust Fund Cash	100,000.00	65,000.00	35,000.00	130,000.00
<b>TOTALS</b>	<b>\$450,000.00</b>	<b>\$5,030,000.00</b>	<b>\$5,190,000.00</b>	<b>\$290,000.00</b>
Prepared by: _____	Date: _____			
Reviewed by: _____	Date: _____			

7967 Illustration