YEAR-END REPORTS NO. 7 AND 8, PRE AND POST CLOSING TRIAL BALANCES 7962

(Revised 03/11)

At year-end, departments will prepare a pre-closing and post-closing trial balance as of June 30. The Pre-Closing Trial Balance, Report No. 7, lists the general ledger account balances for nominal and real accounts, including accruals and adjustments, before the nominal accounts have been closed. The Post-Closing Trial Balance, Report No. 8, lists the general ledger real account balances, including accruals and adjustments, after the nominal accounts have been closed. General ledger accounts that require a subsidiary number must be reported individually (e.g., Due to Other Funds, Due From Other Funds, Prepayments to Other Funds, Provision for Deferred Receivables, etc.).

A pre and a post-closing trial balance are required for each fund in the State Treasury (including the Special Deposit Fund) and for trust fund accounts outside the State Treasury.

A sample of Reports No. 7 and 8, Pre and Post Closing Trial Balances, is shown in 7962 Illustrations 1 and Illustration 2.

SAM - RECONCILIATIONS AND REPORTS

(Revised 03/02)

Agency Name and Number
PRE-CLOSING TRIAL BALANCE - REPORT NO. 7
Fund Name and Number
As of June 30, 20 ___

ACCT NO.	ACCOUNT TITLE	DEBIT	CREDIT
1110	General Cash	215,599.78	
1130	Revolving Fund Cash	79,799.46	
1190	Cash on Hand	2,850.00	
1311	Accounts Receivable - Abatements	10,311.29	
1312	Accounts Receivable - Reimbursements	105,666.78	
1315	Accounts Receivable - Dishonored Checks	2,364.00	
1319	Accounts Receivable - Other	94,500.52	
1380	Contingent Receivables	383,091.67	
1410.0014	Due From Hazardous Waste Control Acct	1,843,538.16	
1420	Due From Other Appropriations	11,278,371.13	
1590	Due From Other Governmental Entities	216,978.22	
1600.01315	Provision for Deferred Rec.-Dishonored Cks		2,364.00
1600.01319	Provision for Deferred Rec. - A/R Other		94,500.52
1600.01380	Provision for Deferred Rec. -Contingent Rec		383,091.67
1710	Expense Advances	17,000.00	
3010	Accounts Payable		1,908,340.81
3020	Claims Filed		1,567,760.00
3114.0044	Due to Motor Vehicle Acct		273,951.93
3115	Due to Other Appropriations		11,281,639.16
3210	Due to Federal Government		132,561.66
3220	Due to Local Government		94,686.90
3290	Due to Other Governmental Entities		151,499.03
3400	Advance Collections		34,851.21
3730	Uncleared Collections		119,850.41
5570	Fund Balance - Clearing Account		37,219,440.96
8000	Revenue		45,314.50
8100	Reimbursements		5,974,840.19
9000	Appropriation Expenditures	44,984,070.61	
9891	Refunds to Reverted Appropriations		4,893.35
9893	Prior Year Appropriations Adjustments	55,444.68	
		59,289,586.30	59,289,586.30

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

REV. 378 7962 Illustration 1 MARCH 2002

SAM - RECONCILIATIONS AND REPORTS

(Revised 03/02)

Agency Name and Number
POST-CLOSING TRIAL BALANCE - REPORT NO. 8
Fund Name and Number
As of June 30, 20 ___

ACCT NO.	ACCOUNT TITLE	DEBIT	CREDIT
1110	General Cash	215,599.78	
1130	Revolving Fund Cash	79,799.46	
1190	Cash on Hand	2,850.00	
1311	Accounts Receivable - Abatements	10,311.29	
1312	Accounts Receivable - Reimbursements	105,666.78	
1315	Accounts Receivable - Dishonored Checks	2,364.00	
1319	Accounts Receivable - Other	94,500.52	
1380	Contingent Receivables	383,091.67	
1410.0014	Due From Hazardous Waste Control Acct	1,843,538.16	
1420	Due From Other Appropriations	11,278,371.13	
1590	Due From Other Governmental Entities	216,978.22	
1600.01315	Provision for Deferred Rec.-Dishonored Cks		2,364.00
1600.01319	Provision for Deferred Rec. - A/R Other		94,500.52
1600.01380	Provision for Deferred Rec. -Contingent Rec		383,091.67
1710	Expense Advances	17,000.00	
3010	Accounts Payable		1,908,340.81
3020	Claims Filed		1,567,760.00
3114.0044	Due to Motor Vehicle Acct		273,951.93
3115	Due to Other Appropriations		11,281,639.16
3210	Due to Federal Government		132,561.66
3220	Due to Local Government		94,686.90
3290	Due to Other Governmental Entities		151,499.03
3400	Advance Collections		34,851.21
3730	Uncleared Collections		119,850.41
5570	Fund Balance - Clearing Account	1,795,026.29	
		16,045,097.30	16,045,097.30

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

REV. 378 7962 Illustration 2 MARCH 2002