

## SAM—RECONCILIATION AND REPORTS

### YEAR-END REPORT NO. 2, ACCRUAL WORKSHEET

7953

(Revised 03/11)

The Accrual Worksheet is designed to provide departments with a uniform and systematic method of compiling year-end accruals. It is the supporting worksheet for Report No. 1, Report of Accruals to Controller's Accounts. The accruals consist of the assets, liabilities, and deferred credits reflected in the department's records but not recorded in the SCO accounts as of June 30. They will exclude such accounts as Cash in State Treasury, Deposits in Surplus Money Investment Fund, and like accounts that are maintained by the SCO.

The report is organized as follows:

- a. Column totals record general ledger real account activity.
- b. Row totals record nominal account activity.
- c. The first column will list accounts in the following order: current year appropriations, prior year appropriations, revenues, miscellaneous receipts, and deferred credits. The 7953 Illustration is only a sample. Each department will enter account titles as necessary for its individual use.
- d. The column titled "Deferred Credits" is used to post such accounts as: Uncleared Collections, Cash Overages, Provision for Deferred Receivables, Reimbursements Collected in Advance, Revenues Collected in Advance, and reserves. The amounts should offset like amounts in the General Cash and Accounts Receivable columns so that the rows net to zero.
- e. Generally, the total of each column must agree with a specific account balance on the June 30 Trial Balance, unless two or more trial balance accounts were assigned to one worksheet column. In that case, the vertical column total must agree with the sum of those trial balance accounts.
- f. See SAM section 10601 for required revolving fund adjustments to the Accrual Worksheet.
- g. The amounts in the "Net Total Accruals Per Agency" column and column totals for the assets and liabilities will be posted to the corresponding accounts on the Report of Accruals to Controller's Accounts, Report No. 1. However, the debits and credits shown in the Net Total Accruals Per Agency column will be reversed when reported on Report No. 1 (see 7952 Illustration 3 and 7953 Illustration).

A sample of Report No. 2, the Accrual Worksheet, is shown in the [7953 Illustration](#).

SAM—RECONCILIATION AND REPORTS

SAM - RECONCILIATIONS AND REPORTS

(Revised 03/02)

AGENCY NAME AND NUMBER		FUND NAME AND NUMBER		REPORT NO.2		
ACCURAL WORKSHEET		ACCURAL WORKSHEET		ACCURAL WORKSHEET		
JUNE 30, 20__		JUNE 30, 20__		JUNE 30, 20__		
General	Revolving	Cash on	Due from	Due to	Deferred	NET TOTAL
Cash	Fund	Hand	Other Funds/	Other Funds	Claims	ACCUALS
1110	1130	1190	Govts	3210/3220/	Filed	PER AGENCY
Add	Add	Add	1400/1500	3290	3020	1/
			Add	Deduct	Deduct	
			Abate- ments	1312	1311	1600/330/
			1311	Add	3400	Deduct
			7,194.41			
Item 5555-001-0001:Chapter 324/C.Y.						
10 A - Registrations				9,267,350.72	1,380,200.45	(12,410,445.43)
20 B - Evaluations				1,253,963.75	354,301.42	(2,036,656.64)
30.01 C - Administration				1,965,221.64	431,750.00	(2,992,991.88)
30.02 D - Distributed Admin				(1,968,861.86)	(431,750.00)	2,995,632.10
99 Clearing Acct			10,955,275.44			10,967,098.95
90 E - Reimbursements			1,645,117.75			1,781,600.01
97 Revolving Fund Advance	500,000.00					500,000.00
Item 5555-001-0001:Chapter 282/P.Y.						
10 A - Registrations				835,157.65	17,374.20	(1,235,550.21)
20 B - Evaluations				101,759.19	13,917.41	(130,777.97)
30.01 C - Administration				3,901.34	4,639.38	(3,901.34)
30.02 D - Distributed Admin				(3,901.34)		3,901.34
99 Clearing Acct	141.30		323,095.69			326,353.67
90 E - Reimbursements			415,388.63			440,488.14
Revenue - Current Year						151.00
0141200 Sale of Documents	151.00					71.77
0151400 Miscellaneous Revenue	71.77					
Miscellaneous Accounts						
Provision for Deferred Receivables						
Uncleared Collections	119,850.41		479,956.19			479,956.19
Reimbs Collected in Adv	34,851.21					119,850.41
Sub-Total	215,599.78	500,000.00	0.00	10,311.29	105,666.78	479,956.19
				13,338,887.51	0.00	11,555,591.09
				378,747.59	2,128,359.07	1,748,092.28
						634,657.81
Revolving Fund Adjustment					(220,016.26)	(180,332.28)
Total Fund 0001	215,599.78	79,799.46	2,850.00	10,311.29	105,666.78	479,956.19
				13,338,887.51	17,000.00	11,555,591.09
				378,747.59	1,908,340.81	1,567,760.00
						634,657.81
						(1,795,026.29)

1/ The debit/credit will be reversed when posting the amounts to Report No. 1.

7953 Illustration