

SAM—RECONCILIATIONS AND REPORTS

YEAR-END REPORT NO. 13, REPORT OF EXPENDITURES OF FEDERAL FUNDS (Revised 6/2015)

7974

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. Encumbrances shall include commitments that will become expenditures after June 30 when goods or services are received. For additional guidance on year-end financial reporting, refer to SAM section [17130](#).

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.

For reporting requirements for the annual Single Audit, refer to SAM section 7974.1. A sample of Report No. 13 is shown in the [7974 Illustration](#).

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(Reviewed 6/2015)

Department Name and Organization Code			
REPORT OF EXPENDITURES OF FEDERAL FUNDS – REPORT NO. 13			
As of June 30, 20__			
FUND: 0890 FEDERAL TRUST FUND			
CFDA No.	Program Title 1/	Expenditures -1-	Encumbrances -2-
		Total Budgetary Expenditures -3-	
10.500	Cooperative Extension Service	\$100,000,000.00	\$100,000,000.00
20.205	Highway Planning and Construction	35,000,000.00	15,000,000.00
93.778	Medical Assistance Program	<u>320,000,000.00</u>	<u>30,000,000.00</u>
	Totals 2/	<u>\$455,000,000.00</u>	<u>\$145,000,000.00</u>
			<u>\$600,000,000.00</u>

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

Report as of June 30 includes year-end accruals in accordance with State Administrative Manual instructions

1/ Catalog of Federal Domestic Assistance (CFDA) and program title of each federally funded program.
2/ Columns 1 + 2 = Column 3.

7974 Illustration