Consumable Inventory for Governmental Accounts (CAF013)

Location in ER: Accounting > Exceptions > Consumable Inventory for Governmental Accounts

Run at Year-End: All Consumable Inventory GLs must be in balance by Phase 2 close.

Purpose

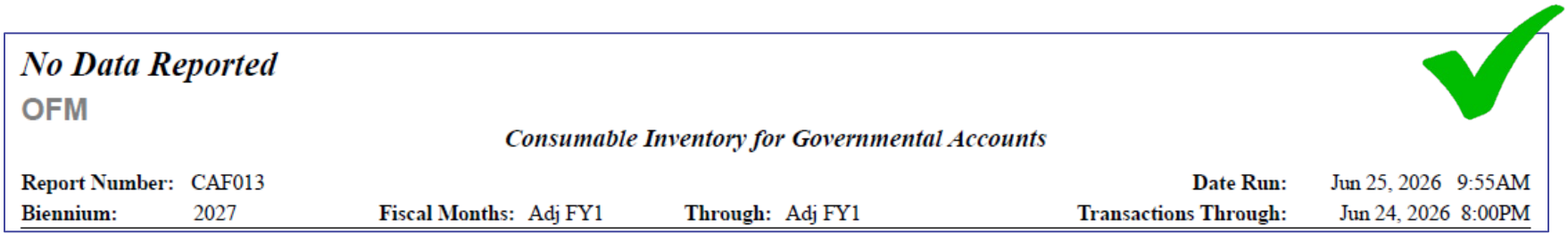
To verify that the consumable inventory and reserve equity GLs are in balance. This report includes GLs 1410 and 9120 for governmental fund type accounts AA, BA, DA, and EA. Refer to SAAM 85.56.20, 85.56.40.c, 85.65.38.c and, 85.65.46.c.

What to Look For

- ✓ Any difference in the variance column, in a row or the total, indicates an out of balance that needs to be corrected. This report should net to zero at the account level.
- ✓ The Consumable Inventory GLs should be reviewed and adjusted at least annually, depending on the inventory method selected, to reflect the actual inventory balance as determined by a physical inventory. In governmental fund type accounts, an additional adjusting entry is required at year-end to adjust the nonspendable portion of fund balance to indicate that the amount of consumable inventories is not available for appropriation.

Example of Report with No Exceptions

This is an exception report. If the GL accounts balance at the account (fund) level, then the report will not return any data as shown below.



No Data Reported

OFM

Consumable Inventory for Governmental Accounts

Report Number:	CAF013			**Date Run:**	Jun 25, 2026 9:55AM
Biennium:	2027	**Fiscal Months:**	Adj FY1	**Through:** Adj FY1	**Transactions Through:** Jun 24, 2026 8:00PM

Examples of Reports with Exceptions

The following examples are provided to illustrate common issues for learning and improvement. Mistakes happen and are an important part of improvement and are the reason the Exception reports were developed.

The general steps to research and correct exceptions are as follows:

1. Verify the consumable inventories balance matches actual inventory balance as determined by a physical inventory count. If not, record adjusting entries as needed. Refer to SAAM 85.56.20 for more information on the accounting requirements for consumable inventories.
2. Record the additional entry required at year-end to adjust the nonspendable portion of fund balance to indicate that the amount of consumable inventories is not available for appropriation.

Example A: Increase Nonspendable Consumable Inventories Fund Balance

OFM

2250 - Washington State Patrol

Consumable Inventory for Governmental Accounts

Report Number: CAF013 **Date Run:** Jun 25, 2026 8:47AM

Biennium: 2027 **Fiscal Months:** Jul FY1 **Through:** Adj FY1 **Transactions Through:** Jun 24, 2026 8:00PM

GL	GL Title		Beginning Biennium	Debit	Credit	Bal Thru Adj FY1
Account 001 - General Fund						
1410	Consumable Inventories		113,221.48	98,215.07	(161,984.16)	49,452.39
9120	Nonspendable Consumable Inventories		(113,221.48)	161,984.16	(93,836.53)	(45,073.85)
Account 001 - General Fund		**Total**	**0.00**	**260,199.23**	**(255,820.69)**	**4,378.54**
Account 081 - State Patrol Highway Account						
1410	Consumable Inventories		2,780,123.90	1,876,739.12	(1,779,619.44)	2,877,243.58
9120	Nonspendable Consumable Inventories		(2,780,123.90)	1,779,619.44	(1,790,337.23)	(2,790,841.69)
Account 081 - State Patrol Highway Account		**Total**	**0.00**	**3,656,358.56**	**(3,569,956.67)**	**86,401.89**
Agency 2250 - Washington State Patrol		**Total**	**0.00**	**3,916,557.79**	**(3,825,777.36)**	**90,780.43**

Correction/Adjustment: The current balances in GL 1410 – Consumable Inventories exceed the amounts in GL 9120 – Nonspendable Consumable Inventories in these governmental fund type accounts. An entry is needed to increase GL 9120 from the appropriate fund balance GL for the funds.

Account	TC	Debit GL	Credit GL	Amount
001	149	9390v	9120	4,378.54
081	665	9320v	9120	86,401.89

v = *the variable GL account on this transaction should be the normal fund balance for the fund, which can be found on a trial balance report the fund's closing GL code in the Fund Reference Manual.*

Example B: Decrease Nonspendable Consumable Inventories Fund Balance

OFM

3070 - Department of Children, Youth, and Famil

Consumable Inventory for Governmental Accounts

Report Number: CAF013 **Date Run:** Jun 25, 2026 8:47AM

Biennium: 2027 **Fiscal Months:** Jul FY1 **Through:** Adj FY1 **Transactions Through:** Jun 24, 2026 8:00PM

GL	GL Title		Beginning Biennium	Debit	Credit	Bal Thru Adj FY1
Account 001 - General Fund						
1410	Consumable Inventories		1,523,361.67	2,645,156.98	(2,748,569.24)	1,419,949.41
9120	Nonspendable Consumable Inventories		(1,523,361.67)	2,731,931.53	(2,630,660.35)	(1,422,090.49)
Account 001 - General Fund		**Total**	**0.00**	**5,377,088.51**	**(5,379,229.59)**	**(2,141.08)**
Agency 3070 - Department of Children, Youth, and Famil		**Total**	**0.00**	**5,377,088.51**	**(5,379,229.59)**	**(2,141.08)**

Correction/Adjustment: The current balance in GL 1410 – Consumable Inventories is less than the amount in GL 9120 – Nonspendable Consumable Inventories. An entry is needed to decrease GL 9120 – Nonspendable Consumable Inventories from the appropriate fund balance GL for the fund since it is a governmental fund type account.

Account	TC	Debit GL	Credit GL	Amount
001	148	9120	9390v	2,141.08

v = *the variable GL account on this transaction should be the normal fund balance for the fund, which can be found on a trial balance report the fund's closing GL code in the Fund Reference Manual.*